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PROCEEDINGS

OF THE

State Board of Equalization

OF THE

STATE OF NORTH DAKOTA.

Begun and Held at the Capitol August 6, 1901

PUBLISHED BY AUTHORITY

BISMARCK TRIBUNE
STATE PRINTERS AND BINDERS
1901

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MEMBERS

OF THE

State Board of Equalization

FOR 1901.

HON. FRANK WHITE, Governor.
HON. A. N. CARLBLOM, State Auditor.
HON. D. H. M'MILLAN, State Treasurer.
HON. O. D. COMSTOCK, Attorney General.
HON. R. J. TURNER, Commissioner of Agriculture and Labor.

PROCEEDINGS

OF THE

State Board of Equalization

OF THE

STATE OF NORTH DAKOTA.

Pursuant to section 1225 of the Revised Codes of the state of North Dakota, for the year 1899, the members of the state board of equalization of the state of North Dakota convened at the office of the state auditor, in the capitol building at Bismarck, N. D., on the first Tuesday in August, 1901, being the sixth inst.

The board was called to order by Hon. Frank White, governor of said state and ex-officio president of said board.

The roll being called, the following members were found to be present: Frank White, governor; A. N. Carlblom, state auditor; O. D. Comstock, attorney general, and D. H. McMillan, state treasurer.

The following oath was administered to the members present:

STATE OF NORTH DAKOTA, }
County of Burleigh. } ss.

Frank White, A. N. Carlblom, O. D. Comstock, D. H. McMillan being duly sworn, each for himself doth say: That I will support the constitution of the United States, and the constitution of the state of North Dakota; that I will fairly and impartially per-

form the duties as a member of the state board of equalization of the state of North Dakota, for the year 1901, so help me God.

FRANK WHITE,
A. N. CARLBLOM,
O. D. COMSTOCK,
D. H. M'MILLAN.

Subscribed and sworn to before me this sixth day of August, A. D. 1901.

JOHN F. PHILBRICK,
(Seal.) Notary Public, Burleigh County, N. D.
My commission expires July 8, 1903.

The question of clerk and stenographer for the board was taken up and considered. No action taken.

The state auditor, being secretary of the board, reported that several of the counties had failed to file their abstracts of the real and personal taxes for the year 1901.

On motion the secretary was instructed to wire the several county auditors for information as to when the abstracts would be filed.

Mr. A. S. Dudley, assistant tax commissioner of the Chicago, Milwaukee & St. Paul railroad appeared before the board relative to assessment of their line of road, and filed statement of the mileage.

Mr. G. S. Fernald, tax commissioner of the Northern Pacific Railway company, appeared before the board relative to assessment of their line of road and filed statement of mileage.

Mr. R. A. Wilkinson, representing the Great Northern Railway company, appeared before the board relative to assessment of their line of road and filed a statement of the mileage.

W. C. Foster, tax agent of the Chicago & Northwestern Railway company, appeared before the board relative to assessment of their line of road and filed statement of mileage.

Mr. O. J. Olson, county auditor of Cass county, appeared before the board relative to assessment of Cass county property in general.

Mr. Chris Anheier, representing Cass county, appeared before the board relative to assessment of Cass county.

On motion the board adjourned until 9 o'clock a. m. Wednesday, August 7, 1901.

SECOND DAY.

Wednesday, August 7, 1901, 9 o'clock A. M.

State board of equalization convened as per adjournment.

President White presiding.

The roll being called the following members were present:

Governor White, Auditor Carlblom, Attorney General Comstock, State Treasurer McMillan.

Mr. E. H. Walker, traffic manager of the Bismarck, Washburn & Great Falls Railway company, appeared before the board relative to assessment of said road and filed statement of mileage.

On motion the board proceeded with consideration of railroad property.

On motion the board adjourned until 2 o' clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment.

President White presiding.

The roll being called the following members were present:

White, Carlblom, McMillan, Comstock.

On motion the board proceeded with consideration of railroad property.

Mr. Carlblom offered the following resolution and moved its adoption:

Resolved, That the railroad property of the several railroad companies within the state of North Dakota, be and the same is hereby assessed as follows, for the year 1901:

That the Northern Pacific Railway company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 377.563 miles of its main line from the North Dakota state line at Fargo, N. D., to the western boundary of North Dakota, also of the 616.772 miles contained in the following branches of said Northern Pacific Railway company, to-wit:

Fergus Falls branch, 74.526 miles in North Dakota.
Fairview branch, Southeastern Dakota railroad, 14.830 miles.
Red River & Winnipeg branch, 96.237 miles in North Dakota.
Casselton branch, 60.182 miles.

Fargo & Southwestern branch, 108.706 miles.
James River branch (Jamestown to LaMoure), 48.548 miles.
Oakes branch (Valley Junction to Oakes), 15.196 miles.
Cooperstown branch, 62.901 miles.
Devils Lake branch (Jamestown to Leeds), 107.651 miles.
Sykeston branch, 27.995 miles.

For the sum of $6,463,177, being at the rate of $6,500 per mile, and upon the said items as follows:

Franchise at $400 per mile	$ 397,734 00
Roadway at $600 per mile	596,601 00
Roadbed at $2,500 per mile	2,485,837 00
Rails at $1,800 per mile	1,789,803 00
Rolling stock at $1,200 per mile	1,193,202 00
Total	$ 6,463,177 00

And that the sidetracks of said Northern Pacific Railway company in said state of North Dakota, 180.035 miles, be and the same are hereby assessed at the sum of $270,052.00, being at the rate of $1,500 per mile.

GREAT NORTHERN RAILWAY COMPANY.

That the Great Northern Railway company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 507.02 miles of its main line from the North Dakota state line at Fargo, N. D., to the North Dakota line at Neche, N. D., and from the North Dakota state line at Grand Forks, N. D., to the North Dakota state line near Buford, N. D., also of the 607.59 miles contained in the following branches of said Great Northern Railway company, to-wit:

Tintah to Ellendale branch, from North Dakota state line to Ellendale, 95.14 miles.
Breckenridge to Larimore branch, from North Dakota state line to Larimore, 134.45 miles.
Rutland to Aberdeen branch, from Rutland to North Dakota state line, 10.45 miles.
Casselton to Portland branch, 47.03 miles.
Ripon-Aneta branch, 57.57 miles.
Park River Junction to Hannah branch, 94.94 miles.
Wahpeton to Moorhead branch from Wahpeton to North Dakota state line, 6.02 miles.
Churchs Ferry to St. John branch, 55.21 miles.
Grafton to Walhalla branch, 47.84 miles.
Halstead to Alton branch, 8.50 miles.

Addison to Rita branch, 11.78 miles.
Rugby Junction to Bottineau branch, 38.66 miles.

For the sum of $7,244,965, being at the rate of $6,500 per mile, and upon said items as follows:

Franchise at $400 per mile	$ 445,844
Roadway at $600 per mile	668,766
Roadbed at $2,500 per mile	2,786,525
Rails at $1,800 per mile	2,006,298
Rolling stock at $1,200 per mile	1,337,532
Total	$ 7,244,965

And that the sidetracks of the said Great Northern Railway company in said state of North Dakota, 147.40 miles, be and the same are hereby assessed at the sum of $221,100, being at the rate of $1,500 per mile.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

That the Chicago, Milwaukee & St. Paul Railway company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch, Hastings & Dakota division, 69.40 miles in the state of North Dakota for the sum of $451,100, being at the rate of $6,500 per mile, and upon its said items as follows:

Franchise at $400 per mile	$ 27,760
Roadway at $600 per mile	41,640
Roadbed at $2,500 per mile	173,500
Rails at $1,800 per mile	124,920
Rolling stock at $1,200 per mile	83,280
Total	$ 451.100

That the said Chicago, Milwaukee & St. Paul Railway company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branches in the said state of North Dakota, as follows:

Harlem branch, from Harlem to the state line of North Dakota, 17.20 miles.

Edgeley branch, from Edgeley to the state line of North Dakota, 31.61 miles.

For the sum of $222,085, being at the rate of $4,550 per mile, and upon the said items as follows:

Franchise at $300 per mile	$ 14,643
Roadway at $300 per mile	14,643
Roadbed at $1,900 per mile	92,739
Rails at $1,200 per mile	58,572
Rolling stock at $850 per mile	41,488
Total	$ 222,085

That the sidetracks of the said Chicago, Milwaukee & St. Paul Railway company, within said state of North Dakota, 8.51 miles, be and the same are hereby assessed at the sum of $12,765, being at the rate of $1,500 per mile.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

That the Minneapolis, St. Paul & Sault Ste. Marie Railway company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 361 miles of its main line from the North Dakota state line at Bois de Sioux to the North Dakota state line near Portal, N. D., for the sum of $2,111,850, being at the rate of $5,850 per mile, and upon the said items as follows:

Franchise at $350 per mile	$ 126,350
Roadway at $400 per mile	144,400
Roadbed at $2,500 per mile	902,500
Rails at $1,600 per mile	577,600
Rolling stock at $1,000 per mile	361,000
Total	$ 2,111,850

That the said Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line from Hankinson to a point in Emmons county, 182.11 miles, for the sum of $828,600, being at the rate of $4,550 per mile, and upon the said items as follows:

Franchise at $300 per mile	$ 54,633
Roadway at $300 per mile	54,633
Roadbed at $1,900 per mile	346,009
Rails at $1,200 per mile	218,532
Rolling stock at $850 per mile	154,793
Total	$ 828,600

That the sidetracks of the said Minneapolis, St. Paul & Sault Ste. Marie Railway company in said state of North Dakota, 29.787

miles, be and the same are hereby assessed at the sum of $44,680.50, being at the rate of $1,500 per mile.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

That the Chicago & Northwestern Railway Company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch, the Dakota Central Railway, 14.28 miles thereof, being within the state of North Dakota, at the sum of $64,974, being at the rate of $4,550 per mile, and upon the said items as follows:

Franchise at $300 per mile	$	4,284
Roadway at $300 per mile		4,284
Roadbed at $1,900 per mile		27,132
Rails at $1,200 per mile		17,136
Rolling stock at $850 per mile		12,138
Total	$	64,974

That the sidetracks of the Chicago & Northwestern Railway Company within the state of North Dakota, 1.56 miles, be and the same are hereby assessed at the sum of $2,340, being at the rate of $1,500 per mile.

BISMARCK, WASHBURN & GREAT FALLS RAILWAY CO.

That the Bismarck, Washburn & Great Falls Railway company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 27.59 miles of its main line from Bismarck to Wilton in the state of North Dakota, for the sum of $41,385, being at the rate of $1,500 per mile, and upon the said items as follows:

Franchise at $100 per mile	$	2,759
Roadway at $100 per mile		2,759
Roadbed at $700 per mile		19,313
Rails at $400 per mile		11,036
Rolling stock at $200 per mile		5,518
Total	$	41,385

That the sidetracks of said railway within said state, 1.48 miles, be and the same are hereby assessed at the sum of $740, being at the rate of $500 per mile.

DEVILS LAKE & CHAUTAUQUA RAILWAY CO.

That the Devils Lake & Chautauqua Railway company be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 4.75 miles of main track from the city of Devils Lake to the Chautauqua grounds in the county of Ramsey, state of North Dakota, for the sum of $2,850, being at the rate of $600 per mile, and upon the said items as follows:

Franchise at $40 per mile	$ 190
Roadway at $40 per mile	190
Roadbed at $300 per mile	1,425
Rails at $160 per mile	760
Rolling stock at $60 per mile	285
Total	$ 2,850

And the sidetracks of said company in said state, .132 miles, be and the same are hereby assessed at the sum of $26, being at the rate of $200 per mile.

Which motion prevailed.

Mr. Carlblom presented the following resolution and moved its adoption:

Resolved, That the valuation of the railroad property of the several railroad companies of the state be and the same is hereby apportioned among the several counties of the state, in proportion to the number of miles of each class of such property in each of said counties at the assessed value thereof per mile as follows, to-wit:

BARNES COUNTY.

Northern Pacific Railway Company—
- Main line, 37.058 miles at $6,500 per mile.
- Branch lines, 52.129 miles at $6,500 per mile.
- Sidetracks, 12.545 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
- Main line, 52.68 miles at $5,850 per mile.
- Sidetracks, 3.389 miles at $1,500 per mile.

BENSON COUNTY.

Northern Pacific Railway Company—
- Branch lines, 36.019 miles at $6,500 per mile.
- Sidetracks, 3.046 miles at $1,500 per mile.

Great Northern Railway Company—
- Main line, 30.98 miles at $6,500 per mile.
- Sidetracks, 2.90 miles at $1,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—
Main line, 45.349 miles at $6,500 per mile.
Sidetracks, 5.625 miles at $1,500 per mile.

BOTTINEAU COUNTY.

Great Northern Railway Company—
Branch lines, 22.82 miles at $6,500 per mile.
Sidetracks, 1.40 miles at $1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—
Main line, 37.966 miles at $6,500 per mile.
Sidetracks, 9.841 miles at $1,500 per mile.
Bismarck, Washburn & Great Falls Railway Company—
Main line, 27.23 miles at $1,500 per mile.
Sidetracks, 1.23 miles at $500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—
Main line, 43.015 miles at $6,500 per mile.
Branch lines, 57.577 miles at $6,500 per mile.
Sidetracks, 36.699 miles at $1,500 per mile.
Great Northern Railway Company—
Main line, 27.86 miles at $6,500 per mile.
Branch lines, 108.92 miles at $6,500 per mile.
Sidetracks, 20.23 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 4.93 miles at $5,850 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Main line, 18.43 miles at $6,500 per mile.
Sidetracks, 2.05 miles at $1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—
Branch lines, 46.59 miles at $6,500 per mile.
Sidetracks, 3.51 miles at $1,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—
Branch lines, 16.374 miles at $6,500 per mile.
Sidetracks, 1.882 miles at $1,500 per mile.

DICKEY COUNTY—Continued.—

Great Northern Railway Company—
Branch lines, 25.22 miles at $6,500 per mile.
Sidetracks, 2.56 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 44.35 miles at $4,550 per mile.
Sidetracks, 2.133 miles at $1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch lines, 25 miles at $4,550 per mile.
Sidetracks, 1.42 miles at $1,500 per mile.
Chicago & Northwestern Railway Company—
Branch lines, 14.28 miles at $4,550 per mile.
Sidetracks, 1.56 miles at $1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—
Branch lines, 19.521 miles at $6,500 per mile.
Sidetracks, 2.084 miles at $1,500 per mile.

EMMONS COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 16.65 miles at $4,550 per mile.
Sidetracks, .917 miles at $1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—
Branch lines, 30.154 miles at $6,500 per mile.
Sidetracks, 4.306 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 25.83 miles at $5,850 per mile.
Sidetracks, 1.481 miles at $1,500 per mile.

GRAND FORKS COUNTY.

Nothern Pacific Railway Company—
Branch lines, 33.507 miles at $6,500 per mile.
Sidetracks, 6.185 miles at $1,500 per mile.
Great Northern Railway Company—
Main line, 83.28 miles at $6,500 per mile.
Branch lines, 37.21 miles at $6,500 per mile.
Sidetracks, 25.60 miles at $1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railway Company—
Branch lines, 36.974 miles at $6,500 per mile.
Sidetracks, 3.572 miles at $1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.144 miles at $6,500 per mile.
Sidetracks, 5.726 miles at $1,500 per mile.

LaMOURE COUNTY.

Northern Pacific Railway Company—
Branch lines, 67.911 miles at $6,500 per mile.
Sidetracks, 6.198 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 10.42 miles at $4,550 per mile.
Sidetracks, .727 miles at $1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch lines, 6.61 miles at $4,550 per mile.
Sidetracks, .75 miles at $1,500 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines 44.05 miles at $4,550 per mile.
Sidetracks, .641 miles at $1,500 per mile.

McHENRY COUNTY.

Great Northern Railway Company—
Main line, 36.67 miles at $6,500 per mile.
Sidetracks, 5.21 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at $5,850 per mile.
Sidetracks, 1.553 miles at $1,500 per mile.

McINTOSH COUNTY.

Branch lines, 12.83 miles at $4,550 per mile.
Sidetracks, .655 miles at $1,500 per mile.

McLEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 5 miles at $5,850 per mile.
Bismarck, Washburn & Great Falls Railway Company—
Main line, .36 miles at $1,500 per mile.
Sidetracks, .25 miles at $500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—
Main line, 76.046 miles at $6,500 per mile.
Sidetracks, 23.441 miles at $1,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—
Main line, 25.51 miles at $6,500 per mile.
Branch lines, 1.16 miles at $6,500 per mile.
Sidetracks, 4.07 miles at $1,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—
Branch lines, 32.537 miles at $6,500 per mile.
Sidetracks, 4.705 miles at $1,500 per mile.
Great Northern Railway Company—
Main line, 32.61 miles at $6,500 per mile.
Branch lines, 34.26 miles at $6,500 per mile.
Sidetracks, 6.50 miles at $1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—
Main line, 18.01 miles at $6,500 per mile.
Branch lines, 15.84 miles at $6,500 per mile.
Sidetracks, 2.78 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 2 miles at $5,850 per mile.

RAMSEY COUNTY.

Great Northern Railway Company—
Main line, 40.14 miles at $6,500 per mile.
Branch lines, 7.07 miles at $6,500 per mile.
Sidetracks, 9.16 miles at $1,500 per mile.
Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at $600 per mile.
Sidetracks, .132 miles at $200 per mile.

RANSOM COUNTY.

Northern Pacific Railway Company—
Branch lines, 41.424 miles at $6,500 per mile.
Sidetracks, 3.996 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 23.34 miles at $5,850 per mile.
Sidetracks, 3.178 miles at $1,500 per mile.

RICHLAND COUNTY.

Northern Pacific Railway Company—
Branch lines, 46.876 miles at $6,500 per mile.
Sidetracks, 4.504 miles at $1,500 per mile.

RICHLAND COUNTY—Continued.

Great Northern Railway Company—
Branch lines, 72.93 miles at $6,500 per mile.
Sidetracks, 6.34 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 45.06 miles at $5,850 per mile.
Branch lines, 17.08 miles at $4,550 per mile.
Sidetracks, 3.103 miles at $1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Main line, 50.97 miles at $6,500 per mile.
Sidetracks, 2.88 miles at $1,500 per mile.

ROLETTE COUNTY.

Great Northern Railway Company—
Branch lines, 14.74 miles at $6,500 per mile.
Sidetracks, 1.17 miles at $1,500 per mile.

SARGENT COUNTY.

Northern Pacific Railway Company—
Branch lines, 37.064 miles at $6,500 per mile.
Sidetracks, 2.717 miles at $1,500 per mile.
Great Northern Railway Company—
Branch lines, 46.63 miles at $6,500 per mile.
Sidetracks, 3.03 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 36.73 miles at $4,550 per mile.
Sidetracks, 2.406 miles at $1,500 per mile
Chicago, Milwaukee & St. Paul Railway Company—
Branch lines, 17.20 miles at $4,550 per mile.
Sidetracks, 1.41 miles at $1,500 per mile.

STARK COUNTY.

Northern Pacific Railway Company—
Main line, 58.861 miles at $6,500 per mile.
Sidetracks, 17.123 miles at $1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—
Branch lines, 35.88 miles at $6,500 per mile
Sidetracks, 2.96 miles at $1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—
Main line, 49.124 miles at $6,500 per mile.
Branch lines, 56.879 miles at $6,500 per mile.
Sidetracks, 18.113 miles at $1,500 per mile.

STUTSMAN COUNTY—Continued.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 19.10 miles at $5,850 per mile.
Sidetracks, .944 miles at $1,500 per mile.

TOWNER COUNTY.

Great Northern Railway Company—
Branch lines, 33.40 miles at $6,500 per mile.
Sidetracks, 1.87 miles at $1,500 per mile.

TRAILL COUNTY.

Great Northern Railway Company—
Main line, 30.33 miles at $6,500 per mile.
Branch lines, 62.66 miles at $6,500 per mile.
Sidetracks, 12.73 miles at $1,500 per mile.

WALSH COUNTY.

Northern Pacific Railway Company—
Branch lines, 30.193 miles at $6,500 per mile.
Sidetracks, 5.382 miles at $1,500 per mile.
Great Northern Railway Company—
Main line, 24.82 miles at $6,500 per mile.
Branch lines, 42.26 miles at $6,500 per mile.
Sidetracks, 7.68 miles at $1,500 per mile.

WARD COUNTY.

Great Northern Railway Company—
Main line, 93.03 miles at $6,500 per mile.
Sidetracks, 15.94 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 98.42 miles at $5,850 per mile.
Sidetracks, 5.331 miles at $1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—
Branch lines, 21.633 miles at $6,500 per mile.
Sidetracks, 2.344 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 43.18 miles at $5,850 per mile.
Sidetracks, 3.329 miles at $1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—
Main line, 63.78 miles at $6,500 per mile.
Sidetracks, 11.76 miles at $1,500 per mile.

Which motion prevailed.

Mr. G. S. Fernald addressed the board relative to the assessment of the Northern Pacific Express company.

Mr. Wilkinson addressed the board relative to assessment of the Great Northern Express company.

T. S. Hunt, county auditor of Steele county, appeared before the board on behalf of Steele county.

Olaf Hagen, county auditor of Traill county, appeared before the board on behalf of Traill county.

John Reisbeck, county auditor of Stark county, appeared before the board on behalf of Stark county.

Hon. Judson LaMoure, representing Pembina county, appeared before the board on behalf of Pembina county.

On motion the board adjourned until 9 o'clock a. m. Thursday, August 8, 1901.

THIRD DAY.

Thursday, August 8, 1901, 9 o'clock A. M.

State board of equalization convened as per adjournment.

President White presiding.

The roll being called the following members were present:

White, Carlblom, Comstock and McMillan.

On motion the board proceeded with consideration of express companies.

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the several express companies doing business within the state of North Dakota be and the same are hereby assessed upon their franchise and other property for the year 1901 as follows:

That the Great Northern Express Company be and is hereby assessed upon its franchise, and other property, in the sum of fifty-five thousand seven hundred and thirty dollars ($55,730) as follows, to-wit:

Franchise	$	50,157
All other property		5,573
Total	$	55,730

Being at the rate of $50 per mile, valuation upon 1,114.61 miles of line.

That the Northern Pacific Express Company be and is hereby assessed upon its franchise, and other property, in the sum of forty-nine thousand seven hundred and sixteen dollars ($49,716), as follows, to-wit:

Franchise	$	44,745
All other property		4,971
Total	$	49,716

Being at the rate of $50 per mile, valuation upon 994.43 miles of line.

That the Western Express Company be and is hereby assessed upon its franchise, and other property, in the sum of twenty-seven thousand one hundred fifty dollars, ($27,150) as follows, to-wit:.

Franchise	$	24,435
All other property		2,715
Total	$	27,150

Being at the rate of $50 per mile, valuation upon 543 miles of line.

That the United States Express Company be and is hereby assessed upon its franchise and other property, in the sum of five thousand nine hundred and ten dollars, as follows. to-wit:

Franchise	$	5,319
All other property		591
Total	$	5,910

Being at the rate of $50 per mile, valuation upon 118.20 miles of line.

That the American Express Company be and is hereby assessed upon its franchise, and other property, in the sum of seven hundred fourteen dollars, ($714.00) as follows, to-wit:

Franchise	$	643
All other property		71
Total	$	714

Being at the rate of $50 per mile, valuation upon 14.28 miles of line.

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, McMillan and Comstock.

Mr. Wainman, representing the Northwestern Telephone Co., appeared before the board relative to assessment of their lines, and asked for more time in which to file list of mileage, which was granted.

On motion the board proceeded with the consideration of real estate.

On motion the board adjourned until 9 o'clock a. m. Friday, August 9, 1901.

FOURTH DAY.

Friday, August 9, 1901, 9 a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, Comstock and McMillan.

On motion the board proceeded with consideration of real estate.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, Comstock and McMillan.

On motion the board proceeded with consideration of real estate.

Mr. McMillan presented the following resolution and moved its adoption:

Resolved, That the valuation of the property of the several express companies of the state be and the same is hereby apportioned among the several counties of the state in proportion to the number of miles of each class of property in each of said counties at the assessed value thereof per mile as follows, to-wit:

BARNES COUNTY.

Northern Pacific Express Company—
Main line, 37.058 miles at $50 per mile.
Branches, 52.129 miles at $50 per mile.
Western Express Company—
Main line, 52.68 miles at $50 per mile.

BENSON COUNTY.

Northern Pacific Express Company—
Branch line, 36.019 miles at $50 per mile.
Great Northern Express Company—
Main line, 30.98 miles at $50 per mile.

BILLINGS COUNTY.

Northern Pacific Express Company—
Main line, 45.349 miles at $50 per mile.

BOTTINEAU COUNTY.

Great Northern Express Company—
Branch line, 22.82 miles at $50 per mile.

BURLEIGH COUNTY.

Northern Pacific Express Company—
Main line, 37.966 miles at $50 per mile.

CASS COUNTY.

Northern Pacific Express Company—
Main line, 43.015 miles at $50 per mile.
Branch line, 57.577 miles at $50 per mile.
Great Northern Express Company—
Main line, 27.86 miles at $50 per mile.
Branch lines, 108.92 miles at $50 per mile.
Western Express Company—
Main line, 4.93 miles at $50 per mile.
United States Express Company—
Main line, 18.43 miles at $50 per mile.

CAVALIER COUNTY.

Great Northern Express Company—
Branch lines, 46.59 miles at $50 per mile.

DICKEY COUNTY.

Northern Pacific Express Company—
Branch lines, 16.374 miles at $50 per mile.

DICKEY COUNTY—Continued.

Great Northern Express Company—
Branch lines, 25.22 miles at $50 per mile.
Western Express Company—
Branch lines, 44.35 miles at $50 per mile.
United States Express Company—
Branch lines, 25 miles at $50 per mile.
American Express Company—
Branch lines, 14.28 miles at $50 per mile.

EDDY COUNTY.

Northern Pacific Express Company—
Branch lines, 19.521 miles at $50 per mile.

EMMONS COUNTY.

Western Express Company—
Branch lines, 16.65 miles at $50 per mile.

FOSTER COUNTY.

Northern Pacific Express Company—
Branch lines, 30.154 miles at $50 per mile.
Western Express Company—
Main line, 25.83 miles at $50 per mile.

GRAND FORKS COUNTY.

Northern Pacific Express Company—
Branch lines, 33.507 miles at $50 per mile.
Great Northern Express Company—
Main line, 83.28 miles at $50 per mile.
Branch lines, 37.21 miles at $50 per mile.

GRIGGS COUNTY.

Northern Pacific Express Company—
Branch lines, 36.974 miles at $50 per mile.

KIDDER COUNTY.

Northern Pacific Express Company—
Main line, 30.144 miles at $50 per mile.

LaMOURE COUNTY.

Northern Pacific Express Company—
Branch lines, 67.911 miles at $50 per mile.
Western Express Company—
Branch lines, 10.42 miles at $50 per mile.

LaMOURE COUNTY—Continued.

United States Express Company—
Branch lines, 6.61 miles at $50 per mile.

LOGAN COUNTY.

Western Express Company—
Branch lines, 44.05 miles at $50 per mile.

McHENRY COUNTY.

Great Northern Express Company—
Main line, 36.67 miles at $50 per mile.
Western Express Company—
Main line, 41.46 miles at $50 per mile.

McINTOSH COUNTY.

Western Express Company—
Branch lines, 12.83 miles at $50 per mile.

McLEAN COUNTY.

Western Express Company—
Main line, 5 miles at $50 per mile.

MORTON COUNTY.

Northern Pacific Express Company—
Main line, 76.046 miles at $50 per mile.

NELSON COUNTY.

Great Northern Express Company—
Main line, 25.51 miles at $50 per mile.
Branch lines, 1.16 miles at $50 per mile.

PEMBINA COUNTY.

Northern Pacific Express Company—
Branch lines, 32.537 miles at $50 per mile.
Great Northern Express Company—
Main line, 32.61 miles at $50 per mile.
Branch lines, 34.26 miles at $50 per mile.

PIERCE COUNTY.

Western Express Company—
Main line, 2 miles at $50 per mile.
Great Northern Express Company—
Main line, 18.01 miles at $50 per mile.
Branch lines, 15.84 miles at $50 per mile.

RAMSEY COUNTY.

Great Northern Express Company—
Main line, 40.14 miles at $50 per mile.
Branch lines, 7.07 miles at $50 per mile.

RANSOM COUNTY.

Northern Pacific Express Company—
Branch lines, 41.424 miles at $50 per mile.
Western Express Company—
Main line, 23.34 miles at $50 per mile.

RICHLAND COUNTY.

Northern Pacific Express Company—
Branch lines, 46.876 miles at $50 per mile.
Great Northern Express Company—
Branch lines, 72.93 miles at $50 per mile.
Western Express Company—
Main line, 45.06 miles at $50 per mile.
Branch lines, 17.08 miles at $50 per mile.
United States Express Company—
Main line, 50.97 miles at $50 per mile.

ROLETTE COUNTY.

Great Northern Express Company—
Branch lines, 14.74 miles at $50 per mile.

SARGENT COUNTY.

Northern Pacific Express Company—
Branch lines, 37.064 miles at $50 per mile.
Great Northern Express Company—
Branch lines, 46.63 miles at $50 per mile.
Western Express Company—
Branch lines, 36.73 miles at $50 per mile.
United States Express Company—
Branch lines, 17.20 miles at $50 per mile.

STARK COUNTY.

Northern Pacific Express Company—
Main line, 58.861 miles at $50 per mile.

STEELE COUNTY.

Great Northern Express Company—
Branch lines, 35.88 miles at $50 per mile.

STUTSMAN COUNTY.

Northern Pacific Express Company—
Main line, 49.124 miles at $50 per mile.
Branch lines, 56.879 miles at $50 per mile.
Western Express Company—
Main line, 19.10 miles at $50 per mile.

TOWNER COUNTY.

Great Northern Express Company—
Branch lines, 33.40 miles at $50 per mile.

TRAILL COUNTY.

Great Northern Express Company—
Main line, 30.33 miles at $50 per mile.
Branch lines, 62.66 miles at $50 per mile.

WALSH COUNTY.

Northern Pacific Express Company—
Branch lines, 30.193 miles at $50 per mile.
Great Northern Express Company—
Main line, 24.82 miles at $50 per mile.
Branch lines, 42.26 miles at $50 per mile.

WARD COUNTY.

Great Northern Express Company—
Main line, 93.03 miles at $50 per mile.
Western Express Company—
Main line, 98.42 miles at $50 per mile.

WELLS COUNTY.

Northern Pacific Express Company—
Branch lines, 21.633 miles at $50 per mile.
Western Express Company—
Main line, 43.18 miles at $50 per mile.

WILLIAMS COUNTY.

Great Northern Express Company—
Main line, 63.78 miles at $50 per mile.

Which motion prevailed.

LANDS.

Mr. D. H. McMillan moved, that for the purpose of equalizing lands, exclusive of structures or improvements thereon, that the following per centum of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease	Average Val. Per Acre	Remarks
Barnes	5	.....	$ 3 64	
Benson	6	.....	3 14	
Billings	.....	.....	30	No change.
Bottineau	12	.....	2 88	
Burleigh	.....	.....	1 85	No change.
Cass	4	.....	6 81	
Cavalier	18	.....	3 45	
Dickey	.....	14	2 56	
Eddy	5	.....	3 23	
Emmons	.....	.....	1 61	No change.
Foster,	.....	9	3 28	
Grand Forks	26	.....	5 85	
Griggs	.....	.....	3 62	No change.
Kidder	.....	.....	1 38	No change.
LaMoure	.....	.....	2 64	No change.
Logan	9	.....	1 29	
McHenry	20	.....	1 98	
McIntosh	.....	.....	1 78	No change.
McLean	20	.....	1 31	
Mercer	20	.....	74	
Morton	50	.....	1 26	
Nelson	5	.....	3 54	
Oliver	.....	.....	1 22	No change.
Pembina	11	.....	4 47	
Pierce	15	.....	2 84	
Ramsey	10	.....	3 45	
Ransom	.....	.....	3 34	No change.
Richland	20	.....	5 94	
Rolette	5	.....	2 86	
Sargent	5	.....	2 51	
Stark .....Organized	40	.....	91	
Steele	.....	.....	4 68	No change.
Stutsman	.....	.....	2 36	No change.
Towner	17	.....	3 42	
Traill	30	.....	7 05	
Ward	30	.....	5 51	
Walsh	12	.....	1 61	
Wells	.....	.....	3 31	No change.
Williams	.....	.....	1 98	No change.

Which motion prevailed.

Mr. J. A. Johnson, mayor of the city of Fargo, appeared before the board and addressed the same relative to assessment of goods and merchandise of Cass county and the city of Fargo.

Mr. C. B. Wade, city assessor of the city of Fargo appeared before the board relative to assessments of the city of Fargo.

Mr. G. F. Weinrich, county auditor of Morton county, appeared before the board on behalf of Morton county.

Mr. Flint, county commissioner of Stutsman county, appeared before the board on behalf of said county.

Messrs. I. P. Baker and F. H. Register, appeared before the board relative to the assessment of sheep, on behalf of the Wool Growers Association.

On motion the board proceeded with consideration of assessment of city, town and village lots.

LOTS.

Mr. O. D. Comstock moved, that for the purpose of equalizing town or city lots, exclusive of structures or improvements thereon, that the following percentum of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	.....	.....	No change.
Benson	.....	.....	No change.
Billings			
Bottineau	.....	.....	No change.
Burleigh			
Cass			
Cavalier			
Dickey			
Eddy			
Emmons			
Foster			
Grand Forks	6		
Griggs	.....	.....	No change.
Kidder	.....	.....	No change.
LaMoure	.....	.....	No change.
Logan	.....	.....	No change.
McHenry	.....	.....	No change.
McIntosh	.....	.....	No change.
McLean	.....	.....	No change.
Mercer			
Morton			
Nelson			
Oliver			
Pembina	7		
Pierce			
Ramsey	30		
Ransom			
Richland	10		
Rolette			
Sargent			
Stark			
Steele			
Stutsman			
Towner			
Traill	10		
Walsh	12		
Ward			
Wells			
Williams			

Which motion prevailed:

On motion the board adjourned until 9 o'clock a. m. Saturday, August 10, 1901.

FIFTH DAY.

Saturday, August 10, 1901, 9 a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, McMillan and Comstock.

On motion the board proceeded with consideration of structures on lands.

STRUCTURES ON LANDS.

Mr. O. D. Comstock moved, that for the purpose of equalizing structures on lands, that the following percentum of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	5		
Benson			
Billings			
Bottineau			
Burleigh			
Cass			
Cavalier	50		
Dickey	15		
Eddy			
Emmons			
Foster	25		
Grand Forks	.....	10	
Griggs	.....	20	
Kidder			
LaMoure			
Logan			
McHenry			
McIntosh			
McLean	50		
Mercer			
Morton	30		
Nelson			
Oliver			
Pembina	5		
Pierce			
Ramsey			

STRUCTURES ON LANDS—Continued.

County	Per Cent Increase	Per Cent Decrease	Remarks
Ransom			
Richland			
Rolette	10		
Sargent			
Stark			
Steele			
Stutsman			
Towner			
Traill			
Walsh	20		
Ward			
Wells	.....	10	
Williams			

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, Comstock, McMillan and Turner.

Notary Public John Philbrick administered the following oath to Mr. Turner.

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH. } ss.

R. J. Turner being duly sworn deposes and says: That I will support the constitution of the United States and the constitution of the state of North Dakota; that I will fairly and impartially perform the duties as a member of the board of equalization of the state of North Dakota for the year 1901, so help me God.

R. J. TURNER.

Subscribed and sworn to before me this tenth day of August, 1901.

JOHN F. PHILBRICK,
(Seal) Notary Public, Burleigh County, N. D.
My commission expires July 8, 1903.

On motion the board proceeded with consideration of structures on lots.

STRUCTURES ON TOWN OR CITY LOTS.

Mr. R. J. Turner moved, that for the purpose of equalizing structures on town or city lots, that the following per centum of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes			
Benson			
Billings			
Bottineau			
Burleigh			
Cass			
Cavalier			
Dickey			
Eddy			
Emmons			
Foster			
Grand Forks			
Griggs			
Kidder			
LaMoure			
Logan			
McHenry			
McIntosh			
McLean	25		
Mercer			
Morton	20		
Nelson			
Oliver			
Pembina	5		
Pierce			
Ramsey	40		
Ransom			
Richland			
Rolette			
Sargent			
Stark			
Steele	10		
Stutsman			
Towner			
Traill	5		
Walsh	20		
Ward			
Wells			
Williams			

Which motion prevailed.

On motion the board took up consideration of goods and merchandise.

On motion the board adjourned until Monday, August 12, 1901, at 9 o'clock a. m.

SIXTH DAY.

Monday, August 12, 1901, 9 o'clock a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Comstock, McMillan and Turner.

Mr. Carlblom being absent, on motion Mr. Turner was elected secretary of the board pro tem.

On motion the board proceeded with consideration of goods and merchandise.

GOODS AND MERCHANDISE.

Mr. O. D. Comstock moved, that for the purpose of equalizing goods and merchandise as returned by the several counties, that the same be equalized by adding or deducting the following per centums:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes			
Benson	.....	10	
Billings			
Bottineau	10		
Burleigh			
Cass			
Cavalier			
Dickey			
Eddy			
Emmons			
Foster			
Grand Forks	20		
Griggs			
Kidder			
LaMoure			
Logan			
McHenry			
McIntosh	10		
McLean	30		
Mercer			
Morton			
Nelson			
Oliver			
Pembina	.....	5	
Pierce			
Ramsey			
Ransom			
Richland			
Rolette	20		
Sargent			

GOODS AND MERCHANDISE—Continued.

County	Per Cent Increase	Per Cent Decrease	Remarks
Stark			
Steele			
Stutsman			
Towner			
Traill	10		
Walsh	20		
Ward			
Wells			
Williams			

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment, President White presiding:

The roll being called the following members were present: White, Carlblom, Comstock, Turner and McMillan.

On motion the board proceeded with consideration of live stock.

HORSES ONE YEAR OLD.

Mr. Carlblom moved, that for the purpose of equalizing horses one year old, that the following values are hereby fixed, and that the percentums of increase and decrease be made as follows:

County	Value	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	$ 15	5		
Benson	15	5		
Billings	10	25		
Bottineau	14	40		
Burleigh	12	20		
Cass	16	10		
Cavalier	15	50		
Dickey	14	40		
Eddy	15	30		
Emmons	12	20		
Foster	15	50		
Grand Forks	16	10		
Griggs	15	25		
Kidder	12	20		
LaMoure	14	15		
Logan	12	35		
McHenry	12	.....	No change.	
McIntosh	12	20		
McLean	12	20		
Mercer	12	20		
Morton	12	20		
Nelson	15	25		
Oliver	12	20		
Pembina	16	10		
Pierce	14	10		
Ramsey	15	50		
Ransom	14	40		
Richland	16	5		
Rolette	14	20		
Sargent	14	20		
Stark	10	40		
Steele	16	50		
Stutsman	14	10		
Towner	15	25		
Traill	16	60		
Walsh	16	20		
Ward	12	20		
Wells	14	15		
Williams	12	50		

Which motion prevailed.

HORSES TWO YEARS OLD AND OVER.

Mr. Comstock moved that for the purpose of equalizing horses two years old, that the following values are hereby fixed, and that the percentums of increase or decrease be made as follows:

County	Value	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	$ 24	40		
Benson	24	35		
Billings	16	35		
Bottineau	22	30		
Burleigh	19	15		
Cass	26	15		
Cavalier	24	60		
Dickey	22	50		
Eddy	24	20		
Emmons	19	15		
Foster	24	20		
Grand Forks	26	30		
Griggs	24	20		
Kidder	19	25		
LaMoure	22	10		
Logan	19	50		
McHenry	19	15		
McIntosh	19	20		
McLean	19	10		
Mercer	19	15		
Morton	19	15		
Nelson	24	20		
Oliver	19	25		
Pembina	26	15		
Pierce	22	30		
Ramsey	24	60		
Ransom	22	45		
Richland	26	30		
Rolette	22	20		
Sargent	22	10		
Stark	16	50		
Steele	26	30		
Stutsman	22	15		
Towner	24	20		
Traill	26	45		
Walsh	26	30		
Ward	19	15		
Wells	22	10		
Williams	19	30		

Which motion prevailed.

HORSES THREE YEARS OLD AND OVER.

Mr. McMillan moved that for the purpose of equalizing horses three years old and over, that the following values are hereby fixed, and that the percentums of increase and decrease be made as follows:

County	Value	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	$ 37	15		
Benson	37	10		
Billings	26	65		
Bottineau	34	30		
Burleigh	30	15		
Cass	40	5		
Cavalier	37	10		
Dickey	34	15		
Eddy	37	15		
Emmons	30	15		
Foster	37	5		
Grand Forks	40	.....	.....	No change.
Griggs	37	10		
Kidder	30	.....	5	
LaMoure	34	.....	.....	No change.
Logan	30	40		
McHenry	30	5		
McIntosh	30	15		
McLean	30	25		
Mercer	30	50		
Morton	30	10		
Nelson	37	10		
Oliver	30	30		
Pembina	40	.....	.....	No change.
Pierce	34	25		
Ramsey	37	5		
Ransom	34	15		
Richland	40	.....	.....	No change.
Rolette	34	15		
Sargent	34	.....	.....	No change.
Stark	26	45		
Steele	40	15		
Stutsman	34	.....	15	
Towner	37	10		
Traill	40	35		
Walsh	40	20		
Ward	30	20		
Wells	34	5		
Williams	30	20		

Which motion prevailed.

STALLIONS KEPT FOR SERVICE.

Mr. Turner moved that for the purpose of equalizing stallions kept for service, that the value be and is hereby fixed at $150 and that the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	115		
Benson	75		
Billings	50		
Bottineau	25		
Burleigh	20		
Cass	.....	.....	No change.
Cavalier	50		
Dickey	20		
Eddy	30		
Emmons	75		
Foster	20		
Grand Forks	130		
Griggs	30		
Kidder	140		
LaMqure	25		
Logan	50		
McHenry	130		
McIntosh	55		
McLean	117		
Mercer	173		
Morton	117		
Nelson	7		
Oliver	64		
Pembina	7		
Pierce	120		
Ramsey	46		
Ransom	100		
Richland	112		
Rolette	15		
Sargent	155		
Stark	.....	.....	No change.
Steele	121		
Stutsman	25		
Towner	8		
Traill	93		
Walsh	20		
Ward	93		
Wells	150		
Williams	173		

Which motion prevailed.

On motion the board adjourned until Thursday, August 13, 1901, at 9 o'clock a. m.

SEVENTH DAY.

Thursday, August 13, 1901, 9 a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, Comstock, Turner and McMillan.

On motion the board proceeded with consideration of live stock.

CATTLE ONE YEAR OLD.

Mr. Carlblom moved that for the purpose of equalizing cattle one year old that the value be and is hereby fixed at $10, and that the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	50		
Benson	25		
Billings	.....	.....	No change.
Bottineau	.....	.....	"
Burleigh	.....	.....	"
Cass	.....	.....	"
Cavalier	70		
Dickey	100		
Eddy	.....	.....	No change.
Emmons	.....	.....	"
Foster	.....	.....	"
Grand Forks	100		
Griggs	10		
Kidder	20		
LaMoure	.....	.....	No change.
Logan	20		
McHenry	100		
McIntosh	10		
McLean	.....	.....	No change.
Mercer	.....	.....	"
Morton	20		
Nelson	20		
Oliver	.....	.....	No change.
Pembina	100		
Pierce	.....	.....	No change.
Ramsey	100		
Ransom	70		
Richland	100		
Rolette	.....	.....	No change.
Sargent	20		
Stark	.....	.....	No change.
Steele	65		
Stutsman	.....	.....	No change.
Towner	.....	.....	"
Traill	170		
Walsh	40		
Ward	.....	.....	No change.
Wells	.....	.....	"
Williams	.....	.....	"

Which motion prevailed.

CATTLE TWO YEARS OLD.

Mr. McMillan moved that for the purpose of equalizing cattle two years old that the value be and the same is hereby fixed at $16, and that the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	60		
Benson	25		
Billings	10		
Bottineau	10		
Burleigh	15		
Cass	15		
Cavalier	100		
Dickey	100		
Eddy	15		
Emmons	15		
Foster	10		
Grand Forks	60		
Griggs	10		
Kidder	25		
LaMoure	15		
Logan	50		
McHenry	100		
McIntosh	.....	.....	No change.
McLean	15		
Mercer	15		
Morton	15		
Nelson	35		
Oliver	10		
Pembina	60		
Pierce	25		
Ramsey	100		
Ransom	60		
Richland	80		
Rolette	25		
Sargent	35		
Stark	15		
Steele	45		
Stutsman	10		
Towner	15		
Traill	100		
Walsh	60		
Ward	15		
Wells	10		
Williams	10		

Which motion prevailed.

COWS THREE YEARS OLD AND OVER.

Mr. Turner moved that for the purpose of equalizing cows three years old and over that the value be and is hereby fixed at $16, and that the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	10		
Benson	10		
Billings	10		
Bottineau	.....	5	
Burleigh	.....	10	
Cass	.....	5	
Cavalier	10		
Dickey	10		
Eddy	.....	5	
Emmons	.....	5	
Foster	.....	20	
Grand Forks	35		
Griggs	.....	5	
Kidder	10		
LaMoure	.....	5	
Logan	10		
McHenry	25		
McIntosh	.....	5	
McLean	.....	5	
Mercer	.....	5	
Morton	.....	10	
Nelson	10		
Oliver	.....	5	
Pembina	10		
Pierce	.....	5	
Ramsey	10		
Ransom	35		
Richland	35		
Rolette	.....	5	
Sargent	10		
Stark	.....	5	
Steele	10		
Stutsman	.....	20	
Towner	.....	5	
Traill	60		
Walsh	15		
Ward	.....	5	
Wells	15		
Williams	.....	20	

Which motion prevailed.

ALL OTHER CATTLE THREE YEARS OLD AND OVER.

Mr. Comstock moved that for the purpose of equalizing all other cattle three years old and over that the value be and is hereby fixed at $22 and the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	45		
Benson	.....	.....	No change.
Billings	.....	.....	No change.
Bottineau	.....	10	
Burleigh	.....	15	
Cass	.....	10	
Cavalier	45		
Dickey	.....	10	
Eddy	.....	10	
Emmons	.....	10	
Foster	.....	.....	No change.
Grand Forks	45		
Griggs	40		
Kidder	10		
LaMoure	10		
Logan	25		
McHenry	40		
McIntosh	25		
McLean	.....	20	
Mercer	.....	20	
Morton	.....	20	
Nelson	10		
Oliver	10		
Pembina	.....	.....	No change.
Pierce	15		
Ramsey	35		
Ransom	10		
Richland	35		
Rolette	.....	.....	No change.
Sargent	10		
Stark	.....	10	
Steele	35		
Stutsman	.....	10	
Towner	.....	5	
Traill	85		
Walsh	.....	10	
Ward	.....	.....	No change.
Wells	30		
Williams	.....	5	

Which motion prevailed.

SHEEP.

Mr. Turner moved that for the purpose of equalizing sheep that the value be and is hereby fixed at $1.70 and the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	35		
Benson	35		
Billings	.....	15	
Bottineau	.....	15	
Burleigh	.....	.....	No change.
Cass	.....	.....	No change.
Cavalier	70		
Dickey	15		
Eddy	.....	.....	No change.
Emmons	.....	.....	No change.
Foster	.....	15	
Grand Forks	70		
Griggs	.....	.....	No change.
Kidder	.....	.....	No change.
LaMoure	.....	.....	No change.
Logan	25		
McHenry	70		
McIntosh	.....	.....	No change.
McLean	.....	.....	No change.
Mercer	25		
Morton	15		
Nelson	15		
Oliver	15		
Pembina	15		
Pierce	70		
Ramsey	25		
Ransom	70		
Richland	15		
Rolette	.....	.....	No change.
Sargent	15		
Stark	15		
Steele	70		
Stutsman	.....	.....	No change.
Towner	.....	.....	No change.
Traill	70		
Walsh	25		
Ward	25		
Wells	25		
Williams	.....	.....	No change.

Which motion prevailed.

HOGS.

Mr. McMillan moved that for the purpose of equalizing hogs that the value be and is hereby fixed at $3, and the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	35		
Benson	50		
Billings	20		
Bottineau	.....	.....	No change.
Burleigh	.....	.....	No change.
Cass	.....	.....	No change.
Cavalier	50		
Dickey	50		
Eddy	.....	.....	No change.
Emmons	50		
Foster	.....	.....	No change.
Grand Forks	20		
Griggs	.....	.....	No change.
Kidder	.....	.....	No change.
LaMoure	.....	.....	No change.
Logan	40		
McHenry	.....	45	
McIntosh	35		
McLean	.....	.....	No change.
Mercer	.....	.....	No change.
Morton	110		
Nelson	15		
Oliver	15		
Pembina	50		
Pierce	.....	.....	No change.
Ramsey	50		
Ransom	50		
Richland	25		
Rolette	.....	.....	No change.
Sargent	50		
Stark	25		
Steele	50		
Stutsman	45		
Towner	.....	.....	No change.
Traill	50		
Walsh	30		
Ward	.....	.....	No change.
Wells	15		
Williams	.....	40	

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment.

The roll being called the following members were present: White, Carlblom, McMillan, Comstock and Turner.

President White presiding.

On motion the board took up consideration of musical instruments.

MELODEONS AND ORGANS, AND OTHER MUSICAL INSTRUMENTS.

Mr. Carlblom moved that for the purpose of equalizing melodeons and organs that the value be and is hereby fixed at $15 and the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	50		
Benson	10		
Billings	.....	25	
Bottineau	.....	35	
Burleigh	.....	15	
Cass	.....	15	
Cavalier	.....	25	
Dickey	.....	.....	No change.
Eddy	.....	25	
Emmons	30		
Foster	.....	20	
Grand Forks	.....	50	
Griggs	.....	.....	No change.
Kidder	.....	.....	No change.
LaMoure	.....	.....	No change.
Logan	.....	20	
McHenry	.....	.....	No change.
McIntosh,	.....	.....	No change.
McLean	25		
Mercer	.....	20	
Morton	.....	10	
Nelson	.....	25	
Oliver	35		
Pembina	.....	.....	No change.
Pierce	100		
Ramsey	25		
Ransom	40		
Richland	.....	30	
Rolette	.....	20	
Sargent	.....	.....	No change.
Stark	.....	20	
Steele	.....	.....	No change.
Stutsman	.....	10	
Towner	.....	25	
Traill	200		
Walsh	35		
Ward	20		
Wells	10		
Williams	.....	20	

Which motion prevailed:

PIANO FORTES.

Mr. Comstock moved that for the purpose of equalizing piano fortes that the value be and is hereby fixed at $70 and the percentums of increase and decrease be made as follows:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	45		
Benson	25		
Billings			
Bottineau	.....	20	
Burleigh	10		
Cass			
Cavalier	40		
Dickey	50		
Eddy			
Emmons	75		
Foster	25		
Grand Forks			
Griggs	10		
Kidder	25		
LaMoure	15		
Logan	.....	.....	No change.
McHenry	100		
McIntosh	.....	30	
McLean	135		
Mercer			
Morton	20		
Nelson			
Oliver	290		
Pembina	10		
Pierce	35		
Ramsey	30		
Ransom	95		
Richland	.....	10	
Rolette	10		
Sargent	45		
Stark	.....	5	
Steele	10		
Stutsman	20		
Towner	.....	10	
Traill	95		
Walsh	30		
Ward	10		
Wells	10		
Williams	.....	30	

Which motion prevailed.

On motion the board took up consideration of household goods.

HOUSEHOLD GOODS.

Mr. Carlblom moved that for the purpose of equalizing household goods as returned by the several counties that the same be equalized by adding or deducting the following percentums of increase or decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	10		
Benson	50		
Billings			
Bottineau	.....	10	
Burleigh			
Cass	10		
Cavalier	10		
Dickey			
Eddy	40		
Emmons			
Foster	60		
Grand Forks	15		
Griggs	.....	50	
Kidder			
LaMoure			
Logan			
McHenry			
McIntosh	.....	20	
McLean			
Mercer			
Morton			
Nelson	.....	20	
Oliver			
Pembina			
Pierce			
Ramsey	.....	10	
Ransom	20		
Richland	20		
Rolette			
Sargent			
Stark			
Steele	30		
Stutsman			
Towner			
Traill	40		
Walsh	10		
Ward			
Wells			
Williams			

Which motion prevailed.

On motion the board proceeded with consideration of agricultural tools and machinery.

AGRICULTURAL TOOLS, IMPLEMENTS AND MACHINERY.

Mr. Carlblom moved that for the purpose of equalizing agricultural tools and machinery returned by the several counties that the same be equalized by adding or deducting the following percentums of increase and decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	30		
Benson		20	
Billings			No change.
Bottineau	70		
Burleigh			No change.
Cass	10		
Cavalier	10		
Dickey	90		
Eddy	10		
Emmons			No change.
Foster	100		
Grand Forks	60		
Griggs		25	
Kidder			No change.
LaMoure	10		
Logan			
McHenry			No change.
McIntosh			
McLean			
Mercer			
Morton			
Nelson			No change.
Oliver			
Pembina	10		
Pierce			
Ramsey			No change.
Ransom	50		
Richland			
Rolette			No change.
Sargent			"
Stark			"
Steele			"
Stutsman			"
Towner		15	
Traill	50		
Walsh	15		
Ward			No change.
Wells		30	
Williams			

Which motion prevailed.

THRESHING MACHINES, SEPARATORS AND HORSE POWERS.

Mr. McMillan moved that for the purpose of equalizing threshing machines, separators and horse powers as returned by the several counties, that the same be equalized by adding or deducting the following percentums of increase or decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes			
Benson			
Billings			
Bottineau			
Burleigh			
Cass			
Cavalier	100		
Dickey	20		
Eddy			
Emmons	25		
Foster	20		
Grand Forks	30		
Griggs	20		
Kidder	20		
LaMoure	10		
Logan	40		
McHenry	.....	50	
McIntosh	.....	25	
McLean	25		
Mercer			
Morton	.....	40	
Nelson	50		
Oliver			
Pembina	45		
Pierce	.....	25	
Ramsey	.....	10	
Ransom	20		
Richland	20		
Rolette	.....	25	
Sargent	80		
Stark	.....	10	
Steele	20		
Stutsman	.....	20	
Towner	.....	25	
Traill	10		
Walsh	50		
Ward			
Wells			
Williams			

Which motion prevailed.

ENGINES AND BOILERS.

Mr. Comstock moved that for the purpose of equalizing engines and boilers as returned by the several counties that the same be equalized by adding or deducting the following percentums of increase and decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	55		
Benson	5		
Billings			
Bottineau	.....	.....	No change.
Burleigh	20		
Cass	35		
Cavalier	150		
Dickey	50		
Eddy	20		
Emmons			
Foster	55		
Grand Forks	100		
Griggs	35		
Kidder	60		
LaMoure	60		
Logan			
McHenry	.....	15	
McIntosh	.....	40	
McLean	20		
Mercer			
Morton	50		
Nelson	140		
Oliver			
Pembina	45		
Pierce	.....	10	
Ramsey	20		
Ransom	60		
Richland	75		
Rolette	.....	10	
Sargent	275		
Stark	25		
Steele	35		
Stutsman	15		
Towner	.....	20	
Traill	25		
Walsh	80		
Ward	25		
Wells	.....	10	
Williams	400		

Which motion prevailed.

On motion the board adjourned until Wednesday, August 14, 1901, at 9 o'clock a. m.

EIGHTH DAY.

Wednesday, August 14, 1901, 9 o'clock a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, McMillan, Comstock and Turner.

On motion the board took up consideration of moneys other than banks, bankers or brokers.

MONEYS OTHER THAN BANKS, BANKERS AND BROKERS.

Mr. McMillan moved that for the purpose of equalizing class item No. 19, moneys other than that of banks, bankers or brokers, that the following changes be made by adding or deducting the following percentums of increase or decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes			
Benson			
Billings			
Bottineau			
Burleigh	.....	50	
Cass			
Cavalier			
Dickey			
Eddy			
Emmons			
Foster			
Grand Forks			
Griggs			
Kidder			
LaMoure			
Logan			
McHenry			
McIntosh			
McLean			
Mercer			
Morton			
Nelson			
Oliver			
Pembina			
Pierce			
Ramsey			
Ransom			
Richland			
Rolette			
Sargent			

MONEYS OTTER THAN BARNKS, BANKERS AND BROKERS—Continued.

County	Per Cent Increase	Per Cent Decrease	Remarks
Stark			
Steele			
Stutsman			
Towner			
Traill			
Walsh			
Ward			
Wells			
Williams			

Which motion prevailed.

On motion the board took up consideration of elevators, warehouses, and grain therein.

ELEVATORS AND WAREHOUSES.

Mr. Turner moved that for the purpose of equalizing elevators and warehouses throughout the state, that the following percentums of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes	10		
Benson			
Billings			
Bottineau	20		
Burleigh	25		
Cass	12		
Cavalier	40		
Dickey	30		
Eddy	.....	30	
Emmons			
Foster	30		
Grand Forks	95		
Griggs	30		
Kidder	40		
LaMoure	10		
Logan			
McHenry	100		
McIntosh			
McLean			
Mercer			
Morton	100		
Nelson	10		
Oliver			
Pembina	55		

ELEVATORS AND WAREHOUSES—Continued.

County	Per Cent Increase	Per Cent Decrease	Remarks
Pierce			
Ramsey			
Ransom	30		
Richland	50		
Rolette	.....	30	
Sargent			
Stark			
Steele	40		
Stutsman	40		
Towner	20		
Traill	80		
Walsh	35		
Ward	100		
Wells			
Williams			

Which motion prevailed.

On motion the board took up consideration of bank stock.

BANK STOCKS.

Mr. Carlblom moved that for the purpose of equalizing bank stock, that the following changes be made by adding or deducting the following percentum of increase or decrease:

County	Per Cent Increase	Per Cent Decrease	Remarks
Barnes			
Benson	.....	10	
Billings			
Bottineau	20		
Burleigh			
Cass	30		
Cavalier			
Dickey	20		
Eddy			
Emmons			
Foster			
Grand Forks			
Griggs			
Kidder			
LaMoure	5		
Logan			
McHenry			
McIntosh			
McLean			
Mercer			
Morton	25		
Nelson	.....	20	
Oliver			
Pembina			
Pierce	50		
Ramsey			
Ransom			
Richland	20		
Rolette			
Sargent			
Stark			
Steele			
Stutsman			
Towner	30		
Traill			
Walsh			
Ward			
Wells	.....	10	
Williams			

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment.

President White presiding.

The roll being called the following members were present:

White, Carlblom, McMillan, Comstock and Turner.

On motion the board took up consideration of telegraph line companies.

Mr. McMillan offered the following resolution and moved its adoption:

Be it resolved, That the property of the several telegraph companies within the state of North Dakota be and the same is hereby assessed as follows for the year 1901, to-wit:

Western Union Telegraph Company—
Franchise, 2,241.50 miles at $50 per mile.
All other property, 2,241.50 miles at $60 per mile.
Total valuation ..... $ 246,565

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Franchise, 543 miles at $40 per mile.
All other property, 543 miles at $35 per mile.
Total valuation ..... $ 40,725

Which motion prevailed.

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the valuation of the telegraph property of the several telegraph companies of the state be and the same is hereby apportioned among the several counties of the state, in proportion to the number of miles of each class of property in each of said counties at the assessed value thereof per mile as follows, to-wit:

BARNES COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 37.058 miles at $110 per mile.
Branch lines of N. P. Ry. Co., 52.129 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 52.68 miles at $75 per mile.

BENSON COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 36.019 miles at $110 per mile.
Main line of G. N. Ry. Co., 30.98 miles at $110 per mile.

BILLINGS COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 45.349 miles at $110 per mile.

BOTTINEAU COUNTY.

Western Union Telegraph Company—
Branch lines of G. N. Ry. Co., 22.82 miles at $110 per mile.

BURLEIGH COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 37.966 miles at $110 per mile.

CASS COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 43.015 miles at $110 per mile.
Branch lines of N. P. Ry. Co., 57.577 miles at $110 per mile
Main line of G. N. Ry Co., 27.86 miles at $110 per mile.
Branch lines of G. N. Ry Co.,108.92 miles at $110 per mile
Main line of C. M. & St. P. Ry Co., 18.43 miles at $110 per mile,

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry Co., 4.93 miles at $75 per mile.

CAVALIER COUNTY.

Western Union Telegraph Company—
Branch lines of G. N. Ry Co., 46.59 miles at $110 per mile.

DICKEY COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry Co., 16.374 miles at $110 per mile.
Branch lines of G. N. Ry Co., 25.22 miles at $110 per mile.
Branch lines of C., M. & St. P. Ry Co., 25 miles at $110 per mile.
Branch lines of C. & N. W. Ry Co., 14.28 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry Co., 44.35 miles at $75 per mile.

EDDY COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry Co., 19.521 miles at $110 per mile.

EMMONS COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry Co., 16.65 miles at $75 per mile.

FOSTER COUNTY.

Western Union Telegraph Company—
Branch lines of the N. P. Ry. Co., 30.154 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line Soo Railway Co., 25.83 miles at $75 per mile.

GRAND FORKS COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 33.507 miles at $110 per mile.
Main line of G. N. Ry. Co., 83.28 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 37.21 miles at $110 per mile.

GRIGGS COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 36.974 miles at $110 per mile.

KIDDER COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 30.144 miles at $110 per mile.

LAMOURE COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 67.911 miles at $110 per mile.
Branch lines of C., M. & St. P. Ry. Co., 6.61 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry. Co., 10.42 miles at $75 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry. Co., 44.05 miles at $75 per mile.

M'HENRY COUNTY.

Western Union Telegraph Company—
Main line of G. N. Ry. Co., 36.67 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 41.46 miles at $75 per mile.

M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry. Co., 12.83 miles at $75 per mile.

M'LEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 5 miles at $75 per mile.

MORTON COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 76.046 miles at $110 per mile.

NELSON COUNTY.

Western Union Telegraph Company—
Main line of G. N. Ry. Co., 25.51 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 1.16 miles at $110 per mile.

PEMBINA COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 32.537 miles at $110 per mile.
Main lines of G. N. Ry. Co., 32.61 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 34.26 miles at $110 per mile.

PIERCE COUNTY.

Western Union Telegraph Company—
Main lines of G. N. Ry. Co., 18.01 miles at $110 per mile.
Branch lines of G. N. Ry Co., 15.84 miles at $110 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 2 miles at $75 per mile.

RAMSEY COUNTY.

Western Union Telegraph Company—
Main line of G. N. Ry. Co., 40.14 miles at $110 per mile.
Branch lines G. N. Ry. Co., 7.07 miles at $110 per mile.

RANSOM COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 41.424 miles at $110 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 23.34 miles at $75 per mile.

RICHLAND COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 46.876 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 72.93 miles at $110 per mile.
Main line of C., M. & St. P. Ry. Co., 50.97 miles at $110 per mile.

RICHLAND COUNTY—Continued.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 45.06 miles at $75 per mile.
Branch lines Soo Ry. Co., 17.08 miles at $75 per mile.

ROLETTE COUNTY.

Western Union Telegraph Company—
Branch lines of G. N. Ry. Co., 14.74 miles at $110 per mile.

SARGENT COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 37.064 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 46.63 miles at $110 per mile.
Branch lines of C., M. & St. P. Ry. Co., 17.20 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Branch lines of Soo Ry. Co., 36.73 miles at $75 per mile.

STARK COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 58.861 miles at $110 per mile.

STEELE COUNTY.

Western Union Telegraph Company—
Branch lines of G. N. Ry. Co., 35.88 miles at $110 per mile.

STUTSMAN COUNTY.

Western Union Telegraph Company—
Main line of N. P. Ry. Co., 49.124 miles at $110 per mile.
Branch lines of N. P. Ry. Co., 56.879 miles at $110 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 19.10 miles at $75 per mile.

TOWNER COUNTY.

Western Union Telegraph Company—
Branch lines of G. N. Ry. Co., 33.40 miles at $110 per mile.

TRAILL COUNTY.

Western Union Telegraph Company—
Main line of G. N. Ry. Co., 30.33 miles at $110 per mile.
Branch lines G. N. Ry. Co., 62.66 miles at $110 per mile.

WALSH COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 30.193 miles at $110 per mile.
Main line of G. N. Ry. Co., 24.82 miles at $110 per mile.
Branch lines of G. N. Ry. Co., 42.26 miles at $110 per mile.

WARD COUNTY.

Western Union Telegraph Company—
Main line G. N. Ry. Co., 93.03 miles at $110 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line Soo Ry. Co., 98.42 miles at $75 per mile.

WELLS COUNTY.

Western Union Telegraph Company—
Branch lines of N. P. Ry. Co., 21.633 miles at $110 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—
Main line of Soo Ry. Co., 43.18 miles at $75 per mile.

WILLIAMS COUNTY.

Western Union Telegraph Company—
Main line of G. N. Ry. Co., 63.78 miles at $110 per mile.

Which motion prevailed.

On motion the board adjourned until Thursday, August 15, 1901, at 9 o'clock a. m.

NINTH DAY.

Thursday, August 15, 1901, 9 o'clock a. m.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, McMillan, Comstock and Turner.

On motion the board took up consideration of telephone companies.

Mr. McMillan offered the following resolution and moved its adoption.

Be it resolved, that the property of the several telephone companies within the state of North Dakota, be and the same are

hereby assessed and apportioned to the several counties as follows:

BARNES COUNTY.

Northwestern Telephone Company—Fargo to Jamestown—
Franchise, 36 miles at $20 per mile.
Poles, 36 miles at $30 per mile.
Wire, 36 miles at $40 per mile.
Total valuation, $3,240.

Northwestern Telephone Company—Cooperstown Branch—
Franchise, 20 miles at $10 per mile.
Poles, 20 miles at $30 per mile.
Wire, 20 miles at $20 per mile.
Total valuation, $1,200.

O. A. Breeman Telephone—Valley City, N. D.—
Local system, total valuation, $2,500.

CASS COUNTY.

Northwestern Telephone Company—Fargo to Lisbon Branch—
Franchise, 33 miles at $10 per mile.
Poles, 33 miles at $30 per mile.
Wire, 66 miles at $20 per mile.
Total valuation, $1,980.

Northwestern Telephone Company—Fargo to Wahpeton Branch
Franchise, 18 miles at $30 per mile.
Poles, 18 miles at $30 per mile.
Wire, 36 miles at $80 per mile.
Total valuation, $2,520.

Northwestern Telephone Company—Fargo to Grand Forks—
Franchise, 28 miles at $30 per mile.
Poles, 28 miles at $30 per mile.
Wire, 56 miles at $80 per mile.
Total valuation, $3,920.

Northwestern Telephone Company—Fargo to Jamestown—
Franchise, 44 miles at $20 per mile.
Poles, 44 miles at $30 per mile.
Wire, 44 miles at $40 per mile.
Total valuation, $3,960.

Northwestern Telephone Company—Local Exchange, City of Fargo—
Total valuation, $17,500.

Northwestern Telephone Company—Hunter Branch—
Franchise, 20 miles at $10 per mile.
Poles, 20 miles at $30 per mile.
Wire, 20 miles at $20 per mile.
Total valuation, $1,200.

CAVALIER COUNTY.

Northwestern Telephone Company—Grafton to Park River and Langdon—
Franchise, 26 miles at $10 per mile.
Poles 26 miles at $30 per mile.
Wire, 26 miles at $20 per mile.
Total value, $1,560.

DICKEY COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 93 1-2 miles at $30 per mile.
Instruments, 22.
Total valuation, $2,805.

H. P. Boardman Telephone Co.—Oakes, N. D.—
Local Exchange, $300.

EDDY COUNTY.

North Dakota Telephone and Electric Light Co.—
Franchise, poles and wire, 12 miles at $35 per mile.
Total valuation, $420.

FOSTER COUNTY.

North Dakota Telephone and Electric Light Co.—
Franchise, poles and wire, 15 miles at $35 per mile.
Total valuation, $525.

GRAND FORKS COUNTY.

Northwestern Telephone Company—Fargo to Grand Forks—
Franchise, 20 miles at $30 per mile.
Poles, 20 miles at $30 per mile.
Wire, 20 miles at $80 per mile.
Total valuation, $2,800.

Northwestern Telephone Company—Grand Forks City—
Local exchange.
Total valuation, $13,000.

Northwestern Telephone Company—Grand Forks, Larimore, Park River and Northwood—
Franchise, 64 miles at $10 per mile.
Poles, 64 miles at $30 per mile.
Wire, 64 miles at $20 per mile.
Total valuation, $3,840.

Northwestern Telephone Company—Grand Forks to Grafton—
Franchise, 21 miles at $20 per mile.
Poles, 21 miles at $30 per mile.
Wire, 21 miles at $40 per mile.
Total valuation, $1,890.

GRIGGS COUNTY.

Northwestern Telephone Company—Cooperstown Branch—
Franchise, 15 miles at $10 per mile.
Poles, 15 miles at $30 per mile.
Wire, 15 miles at $20 per mile.
Total valuation, $900.

LAMOURE COUNTY.

Dakota Central Telephone Company—
Franchise, poles, wire, 23 1-2 miles at $30 per mile.
Instruments, 4.
Total valuation, $705.

MORTON COUNTY.

Mandan Telephone Company—Mandan, N. D.—
Local exchange.
Total valuation, $1,000.

PEMBINA COUNTY.

Northwestern Telephone Company—Grafton, Neche and St. Vincent—
Franchise, 48 miles at $10 per mile.
Poles, 48 miles at $30 per mile.
Wire, 48 miles at $20 per mile.
Total valuation, $2,880.

Northwestern Telephone Company—Grafton to Cavalier—
Franchise, 18 miles at $10 per mile.
Poles, 18 miles at $30 per mile.
Wire, 18 miles at $20 per mile.
Total valuation, $1,080.

RANSOM COUNTY.

Northwestern Telephone Company—Fargo to Lisbon—
Franchise, 23 miles at $10 per mile.
Poles, 23 miles at $30 per mile.
Wire, 46 miles at $20 per mile.
Total valuation, $1,380.

Forman Telephone Company—
Franchise, poles, wire, 10 miles at $35 per mile.
Total valuation, $350.

Forman Telephone Company—City of Lisbon—
Local Exchange, (total valuation) $800.

RICHLAND COUNTY.

Northwestern Telephone Company—Fargo to Wahpeton—
Franchise, 28 miles at $30 per mile.
Poles, 28 miles at $30 per mile.
Wire, 56 miles at $80 per mile.
Total valuation, $3,920.

Forman Telephone Company—
Franchise, poles, wire, 50 miles at $35 per mile.
Instruments, 5.
Total valuation, $1,750.

Forman Telephone Company—City of Wahpeton—
Local Exchange, (total valuation) $2,000.

RAMSEY COUNTY.

Devils Lake Telephone Company—A. Thompkins, Prop.—
Local exchange, (total valuation) $2,100.

Forstaff Telephone Company—Crary, N. D.—
Local Exchange (total valuation) $100.

STUTSMAN COUNTY.

Northwestern Telephone Company—Fargo to Jamestown—
Franchise, 13 miles at $20 per mile.
Poles, 13 miles at $30 per mile.
Wire, 13 miles at $40 per mile.
Total valuation, $1,170.

Northwestern Telephone Company—City of Jamestown—
Local exchange (total valuation) $1,700.

SARGENT COUNTY.

Forman Telephone Company—
Franchise, poles, wire, 68 miles at $35 per mile.
Instruments, 15.
Total valuation, $2,380.

STEELE COUNTY.

Union Telephone Company—
Franchise, poles, wire, 48 1-2 miles at $30 per mile.
Total valuation, $1,455.

STARK COUNTY.

Hughes Electric Light Company—Dickinson, N. D.—
Local exchange, (total valuation) $800.

TRAILL COUNTY.

Northwestern Telephone Company—Fargo to Grand Forks—
Franchise, 32 miles at $30 per mile.
Poles, 32 miles at $30 per mile.
Wire, 32 miles at $80 per mile.
Total valuation, $4,480.

Northwestern Telephone Company—Hillsboro to Portland—
Franchise, 14 miles at $10 per mile.
Poles, 14 miles at $30 per mile.
Wire, 14 miles at $20 per mile.
Total valuation, $840.

Union Telephone Company—
Franchise, poles and wire, 15 miles at $30 per mile.
Total valuation, $450.

Hillsboro, Duane, Caledonia Telephone Company—
Franchise, poles and wire, 13 1-2 miles at $30 per mile.
Total valuation, $412.

Traill County Telephone Company—
Franchise, poles and wire, 25 miles at $30 per mile.
Total valuation, $750.

WALSH COUNTY.

Northwestern Telephone Company—Grand Forks to Larimore—
Franchise, 15 miles at $10 per mile.
Poles, 15 miles at $30 per mile.
Wire, 15 miles at $20 per mile.
Total valuation, $900.

Northwestern Telephone Company—Grand Forks to Grafton—
Franchise, 17 miles at $20 per mile.
Poles, 17 miles at $30 per mile.
Wire, 17 miles at $40 per mile.
Total valuation, $1,530.

Northwestern Telephone Company—Grafton to Park River—
Franchise, 30 miles at $10 per mile.
Poles, 30 miles at $30 per mile.
Wire, 30 miles at $20 per mile.
Total valuation, $1,800.

Northwestern Telephone Company—City of Grafton—
Local exchange, (total valuation) $2,000.

Northwestern Telephone Company—Grafton, Neche and St. Vincent—
Franchise, 9 miles at $10 per mile.
Poles, 9 miles at $30 per mile.
Wire, 9 miles at $20 per mile.
Total valuation, $540.

WALSH COUNTY—Continued.

Northwestern Telephone Company—Grafton to Cavalier—
Franchise, 15 miles at $10 per mile.
Poles, 15 miles at $30 per mile.
Wire, 15 miles at $20 per mile.
Total valuation, $900.

WELLS COUNTY.

North Dakota Telephone and Electric Light Company—
Franchise, poles and wire, 51 miles at $35 per mile.
Total valuation, $1,785.
Grand Total, $108,017.

On motion the board took up consideration of tax levy for the year 1901.

Mr. Carlblom offered the following resolution and moved its adoption:

Resolved, that the state tax levy to defray the general expenses of the state for the current year, be fixed at the specific sum of four hundred and ninety-eight thousand three hundred and seventy-one dollars ($498,371) being at the rate of four mills on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1901.

That the state tax levy to pay interest on the state debt for the current year be fixed at the specific sum of sixty-two thousand two hundred and ninety-six dollars ($62,296) being at the rate of five-tenths (5-10) of one mill on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1901, and

That the special tax levy for the payment of outstanding wolf bounty certificates (July 1, 1901), be fixed at the specific sum of twenty-four thousand, nine hundred and eighteen dollars($24,-918), being at the rate of two-tenths (2-10) of one mill on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1901.

That the special tax levy for the payment of asylum bonds, and to be known as the "Asylum Bond Sinking Fund," be fixed at the specific sum of one hundred and fifty-three thousand dollars ($153,000), being at the rate of one and three-tenths (1.3) mills on the dollar of the assessed valuation of all the taxable property of the state as equalized by the state board of equalization for the year 1901.

Which motion prevailed.

All members voting aye.

Total valuation of all classes of property within the state of North Dakota, as equalized by the state board of equalization for the year 1901:

Real property	$ 77,858,024
Real property of unorganized counties	131,074
Personal property	27,739,423
Personal property of unorganized counties	346,374
Railway property	17,983,367
Property of express companies	139,220
Property of telephone companies	108,017
Property of telegraph companies	287,290
Total valuation of state	$ 124,592,789

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

State board of equalization convened as per adjournment, President White presiding.

The roll being called the following members were present: White, Carlblom, McMillan, Comstock and Turner.

Mr. McMillan offered the following resolution and moved its adoption:

Be it resolved, That the governor and state auditor, president and secretary of this board respectively, be and they are hereby empowered and instructed to request and procure in behalf of this board not later than July 15, 1902, such information relative to the assessment of express companies, dining car companies, car equipment companies, sleeping car companies, telegraph or telephone companies, and such other personal property as they may deem necessary to aid the board in making a proper assessment of the aforesaid property.

Which motion prevailed.

Mr. Carlblom moved that the minutes of the several meetings, to-wit: August 6th, 7th, 8th, 9th, 10th, 12th, 13th, 14th, 15th be approved.

Which motion prevailed.

On motion the board adjourned.

FRANK WHITE, President.

A. N. CARLBLOM, Secretary.

VALUATION OF RAILROAD PROPERTY.

NORTHERN PACIFIC RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	37.058	52.129	12.545
Benson	.....	36.019	3.046
Billings	45.349	.....	5.626
Burleigh	37.966	.....	9.841
Cass	43.015	57.577	36.699
Dickey	.....	16.374	1.882
Eddy	.....	19.521	2.084
Foster,	.....	30.154	4.306
Grand Forks	.....	33.507	6.185
Griggs	.....	36.974	3.572
Kidder	30.144	.....	5.726
LaMoure	.....	67.911	6.198
Morton	76.046	.....	23.441
Pembina	.....	32.537	4.705
Ransom	.....	41.424	3.996
Richland	.....	46.876	4.504
Sargent	.....	37.064	2.717
Stark	58.861	.....	17.123
Stutsman	49.124	56.879	18.113
Walsh.....Red River & Winnipeg	.....	30.193	5.382
Wells.....Sykeston branch	.....	21.633	2.344
Total	377.563	616.876	180.035
Assessed value per mile	$ 6,500	$ 6,500	$ 1,500
Total valuation.....$6,733,905	2,454,159.50	4,009,694	270,052

VALUATION OF RAILROAD PROPERTY—Continued.

GREAT NORTHERN RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Benson	30.98	.....	2.90
Bottineau	.....	22.82	1.40
Cass	27.86	108.92	20.23
Cavalier	.....	46.59	3.51
Dickey	.....	25.22	2.56
Grand Forks	83.28	37.21	25.60
McHenry	36.67	.....	5.21
Nelson	25.51	1.16	4.07
Pembina	32.61	34.26	6.50
Pierce	18.01	15.84	2.78
Ramsey	40.14	7.07	9.16
Richland	.....	72.93	6.34
Rolette	.....	14.74	1.17
Sargent	.....	46.63	3.03
Steele	.....	35.88	2.96
Towner	.....	33.40	1.87
Traill	30.33	62.66	12.73
Walsh	24.82	42.26	7.68
Ward	93.03	.....	15.94
Williams	63.78	.....	11.76
Total	578.83	535.78	147.40
Assessed value per mile	$ 6,500	$ 6,500	$ 1,500
Total valuation $7,466,065	3,762,395	3,482,570	221,100

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Cass	18.43	.....	2.05
Dickey	.....	25.00	1.42
LaMoure	.....	6.61	.75
Richland	50.97	.....	2.88
Sargent	.....	17.20	1.41
Total	69.40	48.81	8.51
Assessed value per mile	$ 6,500	$ 4,550	$ 1,500
Total valuation $685,950	451,100	222,085	12,765

VALUATION OF RAILROAD PROPERTY—Continued.

SOO RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	52.68	.....	3.389
Cass	4.93		
Dickey	.....	44.35	2.133
Emmons	.....	16.65	.917
Foster	25.83	.....	1.481
LaMoure	.....	10.42	.727
Logan	.....	44.05	.641
McHenry	41.46	.....	1.553
McIntosh	.....	12.83	.655
McLean	5.00		
Pierce	2.00		
Ransom	23.34	.....	3.178
Richland	45.06	17.08	3.103
Sargent	.....	36.73	2.406
Stutsman	19.10	.....	.944
Ward	98.42	.....	5.331
Wells	43.18	.....	3.329
Total	361.00	182.11	29.787
Assessed value per mile	$ 5,850	$ 4,550 00	$ 1,500
Total valuation $2,985,130	2,111,850	828,600 50	44,680

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Dickey	.....	14.28	1.56
Total	.....	14.28	1.56
Assessed value per mile	.....	$ 4,550	$ 1,500
Total valuation $67,314	.....	64,974	2,340

DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey	4.75	.....	.132
Total	4.75	.....	.132
Assessed value per mile	$ 600	.....	$ 200 00
Total valuation $2,876	2,850	.....	26 40

VALUATION OF RAILROAD PROPERTY—Continued.

BISMARCK, WASHBURN & GREAT FALLS RAILWAY COMPANY

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Burleigh	27.23	.....	1.23
McLean	.36	.....	.25
Total	27.59	.....	1.48
Assessed value per mile	$ 1,500	.....	$ 500
Total valuation.....$42,125	41,385	.....	740

RECAPITULATION.

	MILEAGE		
	Main Line	Branches	Sidetracks
Northern Pacific Railway Company	377.563	616.876	180.035
Great Northern Railway Company	578.83	535.78	147.40
Soo Railway Company	361.00	182.11	29.787
Chicago, Milw. & St. Paul Ry Co	69.40	48.81	8.51
Chicago & Northwestern Ry Co	.....	14.28	1.56
Total	1,386.793	1,397.856	367.292
Northern Pacific Railway Company	$ 2,454,159	$ 4,009,694	$ 270,052
Great Northern Railway Company	3,762,395	3,482,570	221,100
Soo Railway Company	2,111,850	828,600	44,680
Chicago, Milw. & St. Paul Ry Co	451,100	222,085	12,765
Chicago & Northwestern Ry Co	.....	64,974	2,340
Total	$ 8,779.504	$ 8,607,924	$ 550,938
Bis., Wash'n & Gt. Falls Ry Co	27.59	.....	1.48
Valuation per mile	$ 1,500	.....	$ 500
Total Valuation	$ 41,385	.....	$ 740
Devils Lake & Chautauqua Ry Co	4.75	.....	.132
Valuation per mile	$ 600	.....	$ 200
Total Valuation	$ 2,850	.....	$ 26 40

GRAND TOTAL VALUATION RAILWAY PROPERTY.

1901	$17,983,367
1900	17,367,525
Increase	$ 615,842
Express Companies	$ 139,220
Telephone Companies	108,017
Telegraph Companies	287,290

Abstract of Assessment of Real Property in the State of North Dakota, as Returned by the Auditors and Equalized by the State Board, 1901.

County	No. of Acres	Average Value Per Acre	Value of Land Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Lands	Value of Town or City Lots, Exclusive of Structures and other Improvements
Barnes	860,550	$ 3 64	$ 3,162,494	$ 170,664	$ 147,654
Benson	315,794	3 13	990,854	59,670	37,102
Billings	151,176	30	45,352	3,050	138
Bottineau	266,237	2 88	768,163	41,875	52,906
Burleigh	704,151	1 85	1,305,482	30,890	602,021
Cass	1,082,908	6 81	7,381,281	474,423	1,252,263
Cavalier	513,336	3 45	1,768,923	75,775	49,932
Dickey	563,807	2 56	1,424,104	44,680	84,649
Eddy	232,202	3 23	751,823	56,820	17,327
Emmons	544,400	1 61	877,378	12,945	3,161
Foster	320,649	3 28	1,052,108	56,851	39,035
Grand Forks	860,586	5 85	5,033,597	316,178	766,218
Griggs	388,079	3 62	1,407,989	86,587	47,098
Kidder	521,531	1 38	724,987	25,795	18,528
LaMoure	610,954	2 64	1,614,528	50,996	56,654
Logan	353,153	1 29	455,305	7,636	1,836
McHenry	151,193	1 98	300,022	21,496	25,435
McIntosh	348,674	1 78	623,409	41,320	15,283
McLean	471,644	1 31	619,564	9,938	3,402
Mercer	477,196	74	352,873	1,065	
Morton	1,042,535	1 26	1,314,087	57,993	213,069
Nelson	501,438	3 54	1,778,628	84,936	44,236
Oliver	258,047	1 22	316,454	5,995	300
Pembina	678,665	4 47	3,034,808	246,931	115,205
Pierce	145,263	2 84	412,340	22,930	45,147
Ramsey	444,345	3 45	1,539,281	103,315	148,897

Ransom	481,546	3 34	1,608,565	43,832	85,033
Richland	832,161	5 94	4,948,772	280,096	185,473
Rolette	214,213	2 86	612,925	32,305	27,734
Sargent	450,751	2 51	1,135.578	49,450	25,691
Stark	580,597	91	529,084	33,670	87,627
Steele	428,709	4 68	2,009,479	129,683	21,799
Stutsman	1,023,404	2 36	2,411,612	129,715	224,402
Towner	269,985	3 42	928,426	56,654	45,479
Traill	541,160	7 05	3,813,359	224,304	141,047
Walsh	720,407	5 51	3,976,128	248,605	197,643
Ward	98,793	1 61	159,892	13,628	63,457
Wells	513,928	3 31	1,703,332	92,325	52,048
Williams	8,023	1 98	15,888	5,445	38,991
Total as Equalized by County Board	.....	.....	.....	.....	.....
Changes made by State Board	18,972,100		$ 62,908,874	$ 3,450,466	$ 4,983,920
Value as Equalized by State Board	.....	.....	.....	.....	.....
(UNORGANIZED COUNTIES)					
Dunn, Hettinger and Williams, attached to Stark	455,865	$ 29	$ 131,074	$ 7,080	

Abstract of Assessment of Real Property in the State of North Dakota, as Returned by the Auditors and Equalized by the State Board, 1901.—Continued.

County	Value of Structures and other Improvements on Town or City Lots	Total Assessed Value of Lands or Lots Including Structures and other Improvements	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
Barnes	$ 236,929	$ 3,425,756	$ 3,510,258	$ 3,717,741
Benson	66,000	1,097,540	1,097,540	1,153,626
Billings	2,610	50,075	51,150	51,150
Bottineau	68,337	861,099	848,978	931,281
Burleigh	259,281	2,163,762	2,197,674	2,197,674
Cass	1,354,298	10,178,370	10,178,370	10,462,265
Cavalier	116,531	1,399,174	1,716,068	2,011,161
Dickey	88,678	1,886,280	1,868,113	1,642,111
Eddy	45,245	835,239	835,414	871,215
Emmons	3,470	858,353	896,954	896,954
Foster	44,592	1,296,259	1,296,259	1,192,586
Grand Forks	1,101,675	5,840,023	6,170,735	7,217,668
Griggs	128,155	1,626,302	1,691,475	1,669,829
Kidder	22,336	788,357	791,646	791,646
LaMoure	79,833	1,778,067	1,802,011	1,802,011
Logan	1,060	428,243	428,243	465,837
McHenry	27,570	324,519	324,519	374,523
McIntosh	10,425	690,362	690,437	690,437
McLean	11,649	535,505	535,505	644,553
Mercer	.....	289,022	295,126	353,938
Morton	173,975	1,299,701	1,293,536	1,759,124
Nelson	87,133	1,831,084	1,910,236	1,994,933
Oliver	25	322,774	322,774	322,774
Pembina	290,092	3,125,644	3,353,181	3,687,036
Pierce	19,620	417,121	446,254	500,037
Ramsey	222,602	1,862,143	1,776,200	2,014,095

Ransom	126,746	1,839,848	1,864,176	1,864,176
Richland	332,015	4,904,700	4,904,700	5,746,356
Rolette	55,701	696,543	696,543	728,665
Sargent	52,877	1,210,486	1,209,521	1,263,596
Stark,	169,383	718,521	668,597	819,764
Steele	42,670	2,022,351	2,199,752	2,203,631
Stutsman	336,401	3,093,513	3,102,130	3,102,130
Towner	91,468	974,976	987,128	1,122,027
Traill	243,144	3,502,998	3,517,447	4,421,854
Walsh	370,392	3,711,130	3,750,858	4,792,768
Ward	92,210	312,056	312,056	329,187
Wells	90,566	1,948,529	1,948,529	1,938,271
Williams	49.070	109,244	109,394	109,394
Total as Equalized by County Board	.....	$ 70,255,271	$ 71,599,487	
Changes made by State Board	$ 6,514,764	.....	.....	$ 77,858,024
Value as Equalized by State Board	.....	.....	.....	.....
(UNORGANIZED COUNTIES.)				
Dunn, Hettinger and Williams attached to Stark		$ 149,757	$ 138,154	$ 138,154

Abstract of Assessment of Real Property in the State of North Dakota, as Returned by the Auditors and Equalized by the State Board, 1901.—Continued.

County	Value of Structures and other Improvements on Town or City Lots	Total Assessed Value of Lands or Lots Including Structures and other Improvements	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
Barnes	$ 236,929	$ 3,425,756	$ 3,510,258	$ 3,717,741
Benson	66,000	1,097,540	1,097,540	1,153,626
Billings	2,610	50,075	51,150	51,150
Bottineau	68,337	861,099	848,978	931,281
Burleigh	259,281	2,163,762	2,197,674	2,197,674
Cass	1,354,298	10,178,370	10,178,370	10,462,265
Cavalier	116,531	1,399,174	1,716,068	2,011,161
Dickey	88,678	1,886,280	1,868,113	1,642,111
Eddy	45,245	835,239	835,414	871,215
Emmons	3,470	858,353	896,954	896,954
Foster	44,592	1,296,259	1,296,259	1,192,586
Grand Forks	1,101,675	5,840,023	6,170,735	7,217,668
Griggs	128,155	1,626,302	1,691,475	1,669,829
Kidder	22,336	788,357	791,646	791,646
LaMoure	79,833	1,778,067	1,802,011	1,802,011
Logan	1,060	428,243	428,243	465,837
McHenry	27,570	324,519	324,519	374,523
McIntosh	10,425	690,362	690,437	690,437
McLean	11,649	535,505	535,505	644,553
Mercer	.....	289,022	295,126	353,938
Morton	173,975	1,299,701	1,293,536	1,759,124
Nelson	87,133	1,831,084	1,910,236	1,994,933
Oliver	25	322,774	322,774	322,774
Pembina	290,092	3,125,644	3,353,181	3,687,036
Pierce	19,620	417,121	446,254	500,037
Ramsey	222,602	1,862,143	1,776,200	2,014,095

Ransom	126,746	1,839,848	1,864,176	1,864,176
Richland	332,015	4,904,700	4,904,700	5,746,356
Rolette	55,701	696,543	696,543	728,665
Sargent	52,877	1,210,486	1,209,521	1,263,596
Stark,	169,383	718,521	668,597	819,764
Steele	42,670	2,022,351	2,199,752	2,203,631
Stutsman	336,401	3,093,513	3,102,130	3,102,130
Towner	91,468	974,976	987,128	1,122,027
Traill	243,144	3,502,998	3,517,447	4,421,854
Walsh	370,392	3,711,130	3,750,858	4,792,768
Ward	92,210	312,056	312,056	329,187
Wells	90,566	1,948,529	1,948,529	1,938,271
Williams	49.070	109,244	109,394	109,394
Total as Equalized by County Board	.....	$ 70,255,271	$ 71,599,487	
Changes made by State Board	$ 6,514,764	.....	.....	$ 77,858,024
Value as Equalized by State Board	.....	.....	.....	.....
(UNORGANIZED COUNTIES.)				
Dunn, Hettinger and Williams attached to Stark		$ 149,757	$ 138,154	$ 138,154

Abstract of Tax Lists for the State of North Dakota, for the Year 1900.

NAMES OF COUNTIES	Number of Acres of Land Exclusive of Town Lots	Value of Land (Other than Town Lots) Including Structures Thereon	Average Value Per Acre	Value of Town and City Lots Inc. Structures Thereon	Value of Taxable Personal Property	Total Value	Average Rate of Taxation—Mills	Total Taxes Levied
Barnes	848,689	$ 3,226,675	$ 3 80	$ 387,171	$ 1,629,563	$ 5,243,409	29.6	$ 155,085 47
Benson	264,740	872,867	3 29	88,445	1,023,371	1,984,683	.....	68,389 21
Billings	70,464	24,272	30	2,750	847,416	874,438	20	17,935 90
Bottineau	234,934	741,185	3 11	110,340	604,672	1,456,197	35.2	51,320 98
Burleigh	697,581	1,297,660	1 86	1,881,943	1,825,932	3,005,535	.....	87,797 74
Cass	1,082,874.43	7,528,780	6 56	2,565,165	4,168,064	14.262,099	29.9	423,107 34
Cavalier	448,516.27	1,572.964	3 28	140,323	1,052,354	2,765,641	36	99,406 28
Dickey	577,207	1,436,478	2 48	171,338	1,191,093	2,798,909	.....	83,112 21
Eddy	218,713	751,050	3 43	62,780	415,064	1,228,894	29.5	36,310 50
Emmons	533,452	818,527	1 53	6,023	478,659	1,303,209	27.3	35,591 84
Foster	373,820	1,212,365	3 24	73,587	628,583	1,914,535	.....	50,603 34
Grand Forks	852,693	5,068,660	5 95	1,831,040	2,910,857	9,810,557	35	343,405 63
Griggs	384,473	1,460,593	3 79	157,466	763,971	2,382,030	.....	63,553 23
Kidder	519,973	677,256	1 30	41,014	389,482	1,107,752	.....	26,606 78
LaMoure	602,071	1,669,357	2 77	129,579	1,008,514	2,807,450	.....	71,665 94
Logan	347,807	414,270	1 26	3,434	384,335	802,039	42.4	18,966 33
McHenry	113,434	240,429	2 12	27,228	822,179	1,089,836	.....	33,135 89
McIntosh	337,461	627,958	1 86	14,463	377,353	1,019,774	.....	24,718 34
McLean	455,809	484,014	1 04	7,996	323,903	815,913	35.9	29,301 89
Mercer	476,028	256,003	54	.....	220,174	476,177	38	16,647 84
Morton	1,028,137	1,104,706	1 07	406,370	1,370,966	2,882,042	27.6	79,453 49
Nelson	476,636	1,648,482	3 46	127,928	880,890	2,657,300	27	71,814 07
Oliver	257,499	195,221	76	325	107,639	303,185	.....	7,816 20
Pembina	675,334	3,129,864	4 63	404,859	1,852,465	5,387,188	34	181,623 72
Pierce	111,679	274,231	2 45	36,046	522,711	832,988	38.4	31,997 13
Ramsey	412,003	1,466,605	3 56	397,106	1,065,470	2,929,181	.....	109,902 82

Ransom	478,852	1,623,874	3 30	223,617	935,732	2,783,223	24.1	68,584 28
Richland	814,923.33	5,176,573	6 35	462,993	2,805,710	8,445,276	.....	175,911 38
Rolette	196,464	564,371	2 77	83,343	468,773	1,116,487	32.1	35,839 65
Sargent	429,895	1,132,142	2 62	70,105	1,152,433	2,354,680	27.7	65,220 92
Stark	1,027,726	676,610	66	248,989	1,086,654	2,012,253	26.7	53,776 17
Steele	423,893.18	2,024,521	4 78	59,816	864,569	2,948,906	.....	60,612 47
Stutsman	1,005,057	2,545,427	2 28	539,552	1,570,292	4,655,271	27	125,615 15
Towner	231,271	780,064	3 37	116,798	693,609	1,590,471	33.6	60,155 70
Traill	540,484	3,811,222	7 05	371,155	1,882,620	6,064,997	.....	149,352 27
Walsh	707,100	3,878,717	3 48	562,882	2,025,578	6,467,177	.....	180,315 77
Ward	71,772	113,840	2 59	128,583	1,707,846	1,950,269	34.	66,717 93
Wells	469,144	1,701,211	3 62	121,320	1,106,484	2,929,015	26.9	83,258 88
Williams	4,859	12,146	2 50	66,601	603,255	682,002	.....	26,152 31
Total	18,803,467	$62,241,190	.....	$11,130,473	$42,769,235	$116,140,898	.....	$3,370,782 99

Abstract of Tax Lists for the State of North Dakota, for the Year 1900—Continued.

NAMES OF COUNTIES	STATE TAXES		SCHOOL TAXES				COUNTY TAXES.	
	Revenue and Interest Funds	Wolf Bounty Fund	COUNTY TUITION		Special	Interest and Principal on School Loans	Revenue	Interest
			Two Mill Tax	School Poll				
Barnes	$ 22,546 78	$ 1,048 70	$ 10,486 81	$ 2,132 00	$ 46,128 94	$	$ 30,650 14	$ 3,136 01
Benson	8,532 99	396 78	3,969 83	1,900 00	21,519 77	.....	13,890 91	6,945 53
Billings	3,760 09	174 89	1,748 88	250 00	197 13	.....	6,995 50	786 99
Bottineau	6,257 63	291 02	2,910 55	2,110 00	19,785 73	.....	8,731 64	2,910 55
Burleigh	12,923 80	601 10	6,011 07	816 00	14,833 69	785 00	23,743 72	8,716 04
Cass	61,373 79	2,854 55	28,546 20	4,168 00	124,059 69	.....	51,383 78	5,709 03
Cavalier	11,900 64	553 53	5,535 11	2,915 00	28,928 36	1,084 77	16,051 98	3,597 87
Dickey	12,077 82	561 75	5,619 78	1,321 00	23,814 69	.....	19,842 47	2,247 09
Eddy	5,259 80	244 64	2,446 41	736 00	11,462 41	.....	11,606 62	1,223 21
Emmons	5,602 88	260 59	2,605 99	962 00	7,353 40	.....	10,423 98	2.996 89
Foster	8,219 59	382 30	3,823 07	670 00	17,437 29	.....	12,233 82	1,529 23
Grand Forks	42,190 20	1,962 41	19,623 41	4,002 00	83,237 51	.....	55,926 79	.....
Griggs	10,319 80	479 69	4,796 63	1,057 00	19,382 27	.....	11,511 88	3,117 82
Kidder	4,765 48	221 65	2,216 49	365 00	5,105 32	.....	7,203 64	2,216 48
LaMoure	12,072 04	561 49	5,614 90	1,266 00	21,134 82	.....	14,883 27	1,630 50
Logan	3,344 55	167 62	1,609 43	281 00	3,268 56	.....	6,428 44	1.611 84
McHenry	4,686 30	217 96	2,179 67	974 00	4,921 77	.....	7,846 83	3,269 50
McIntosh	4,662 89	216 86	2,168 85	880 00	4,110 72	.....	8,675 17	1,843 46
McLean	3,508 41	163 18	1,631 82	783 00	6,071 75	.....	6,527 30	3,263 65
Mercer	2,047 55	95 24	952 36	306 00	3,485 07	.....	3,809 41	952 36
Morton	12,225 45	576 40	5,764 07	1,634 00	22,648 68	1,202 97	20,174 28	1,729 20
Nelson	11,462 99	533 01	5,331 47	1,694 00	22,866 00	.....	13,329 58	3,198 77
Oliver	1,303 70	60 64	606 36	247 00	1,461 97	.....	2,018 95	303 18
Pembina	23,164 72	1,077 29	10,774 22	3,155 00	49,993 72	.....	35,015 57	538 55
Pierce	3,581 87	166 61	1,665 98	1,142 00	11,718 53	8 25	6,664 55	1,665 98
Ramsey	12,594 36	586 02	5,858 27	1,893 00	34,380 42	.....	26,067 40	4,979 68
Ransom	11,941 82	555 51	5,554 36	.....	30,136 51	.....	5,554 30	1,944 21
Richland	36,310 04	1,688 84	16,888 40	3,140 00	42,644 69	.....	16,043 98	5,911 08

Rolette	4,800 92	223 23	2,232 97	1,252 00	8,627 40	.....	6,922 25	3,125 45
Sargent	9,979 16	463 12	4,639 46	1,281 00	20,093 51	.....	12,293 33	2,553 88
Stark	8,652 68	402 45	4,024 50	1,218 00	14.172 42	.....	15,494 39	1,609 79
Steele	12,680 23	589 83	5,898 10	1,147 00	15,773 58	.....	12,090 71	3,243 90
Stutsman	20,017 66	931 05	9,310 54	1,858 00	21,884 27	.....	27,931 62	5,120 72
Towner	6,829 03	318 09	3,180 96	1,399 00	20,978 06	.....	10,815 20	4,274 26
Traill	26,077 94	1,212 93	12,129 24	2,236 00	38,808 87	.....	20,013 34	.....
Walsh	27,791 24	1,294 55	12,935 40	3,578 00	56,328 36	.....	34,277 04	647 63
Ward	8,386 13	390 24	3,900 51	1,454 00	23,432 00	.....	15,602 12	1,950 25
Wells	12,594 73	585 82	5,858 09	1,830 00	28,759 16	.....	17,574 06	3,221 93
Williams	2,932 60	136 40	1,364 00	293 00	8,091 49	.....	6,820 02	1,364 00
Total	$499,380 30	$ 23,247 98	$232,414 16	$ 58,345 00	$939,038 53	$ 3,080 99	$633,069 98	$ 105,086 51

Abstract of Tax Lists for the State of North Dakota, for the Year 1901—Continued.

NAMES OF COUNTIES	COUNTY TAXES—Continued		CITY AND TOWN TAXES.			
	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes	$ 12,260 73	$	$ 15,999 75	$ 7,218 17	$ 2,291 63	$ 1,185 81
Benson	3,969 80	1,984 56	728 14	1,717 58	2,277 47	555 85
Billings	1,573 99	2,448 43				
Bottineau	2,910 55	1,455 27	2,293 29	.....	209 48	1,455 27
Burleigh	1,803 32	4,207 75	12,628 99	727 26		
Cass	5,709 03	6,120 72	82,293 64	26,461 43	3,695 48	20,732 00
Cavalier	3,874 65	2,767 54	6,852 75	14,427 26	916 82	
Dickey	3,651 46	3,209 55	5,036 38	3,647 49	2,082 73	
Eddy	3,331 41					
Emmons	3,127 21	1,042 40	1,216 50			
Foster	4,205 37	955 76	382 30	764 61		
Grand Forks	12,755 57	.....	75,198 13	20,957 81	1,959 75	25,592 05
Griggs	.....	3,590 35	.....	7,992 40	1,305 39	
Kidder	2,216 48	1,108 24	535 68	652 32		
LaMoure	6,841 45	1,130 30	2.913 20	2,396 71	1,196 51	24 75
Logan	1,127 44	1,127 45				
McHenry	4,359 34	3,051 54	326 98	.....	1,302 00	
McIntosh	2.160 39					
McLean	4,089 14	3,263 64				
Mercer	1,904 70	3,095 15				
Morton	2,882 03	1,441 01	5,448 84	2,521 12	137 44	1,068 00
Nelson	2,421 10	.....	1,600 85	5,224 16	2,404 33	1,747 81
Oliver	606 36	606 36	303 18	298 50		
Pembina	10,235 11	.....	15,769 94	15,096 79	1,612 87	15,189 94
Pierce	3,331 35	1,665 98	386 03			
Ramsey	6,151 14	593 52	7,036 03	4,455 81	1,742 96	3,564 21
Ransom	1,928 79	.....	6,619 32	2,549 60	1,799 86	
Richland	8,444 20	.....	19,927 79	14,496 71	3,792 84	6,622 81

Rolette	3,908 01	1,675 44	606 68	480 79	689 11	1,295 40
Sargent	1,621 72	3,708 01	2,039 51	4,411 93	2,125 12	11 17
Stark	4,024 50	1,609 79	2,567 65			
Steele	2,064 37	.....	.....	6,297 82	826 93	
Stutsman	8,440 68	.....	26,585 75	2,686 08	380 03	468 75
Towner	6,361 92	.....	3,098 89	1,638 31	1,182 48	79 50
Traill	10,309 85	3,032 34	22,296 26	12,195 18	689 93	350 39
Walsh	9,075 06	.....	17,524 71	15,516 95	1,269 09	77 74
Ward	2,925 37	3,900 51	4,167 10	602 20	7 50	
Wells	2,050 35	5,491 28	.....	733 61	2,509 50	2,050 35
Williams	2,728 00	2,046 01	376 79			
Total	$171,381 94	$ 66,328 90	$342,761 05	$176,168 60	$ 38,406 25	$ 82,071 80

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901.

NAMES OF COUNTIES	Road Poll	School Poll	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	Value of all Property included in the 28 Items as Returned by Assessor	1 HORSES One Year Old	
						No.	Value in Dollars
Barnes	$ 388	$ 2,159	$ 929,497	$	$	708	$ 8,288
Benson	2,645	2,016	650,096	.....	.....	452	5,677
Billings	.....	227	487,962	.....	.....	1,006	10,060
Bottineau	2,123	2,498	599,639	.....	.....	472	6,608
Burleigh	929	962	565,879	.....	.....	407	4,873
Cass	.....	.....	2,517,576	.....	.....	1,119	18,508
Cavalier	.....	2,911	862,463	.....	.....	714	10,747
Dickey	981	1,184	583,543	.....	.....	635	8,905
Eddy	908	734	299,184	.....	.....	223	3,430
Emmons	847	1,027	521,100	.....	.....	1,167	14,073
Foster	668	720	313,865	.....	.....	189	2,872
Grand Forks	.....	.....	1,858,335	.....	.....	833	13,739
Griggs	.....	1,033	549,166	.....	.....	440	6,700
Kidder	90	418	243,971	.....	.....	188	2,853
LaMoure	966	1,171	519,677	.....	.....	516	7,151
Logan	.....	337	223,365	.....	.....	158	1,930
McHenry	.....	.....	519,417	.....	.....	340	4,181
McIntosh	1,153	918	430,008	.....	.....	522	6,362
McLean	852	1,059	484,424	.....	.....	535	6,425
Mercer	387	312	311,374	.....	.....	540	6,480
Morton	1,099	1,580	932,415	.....	.....	1,138	13,623
Nelson	1,261	1,657	753,348	.....	.....	566	8,442
Oliver	305	243	132,220	.....	.....	139	1,708
Pembina	.....	3,061	1,210,187	.....	.....	775	12,838
Pierce	1,163	1,281	374,116	.....	.....	280	3,884

Ramsey	1,888	2,069	830,541	.....	.....	507	7,653
Ransom	.....	.....	544,326	.....	.....	401	5,623
Richland	.....	.....	1,484,718	.....	.....	1,039	16,530
Rolette	1,786	1,452	442,895	.....	.....	333	4,822
Sargent	1,302	1,265	577,418	.....	.....	652	9,503
Stark	912	1,059	433,304	.....	.....	534	5,300
Steele	.....	1,098	591,882	.....	.....	425	6,934
Stutsman	2,239	1,916	675,122	.....	.....	388	5,666
Towner	2,099	1,659	528,477	.....	.....	401	6,115
Traill	.....	2,140	1,246,761	.....	.....	539	8,587
Walsh	.....	3,470	1,422,782	.....	.....	661	10,801
Ward	2,299	2,436	730,929	.....	.....	719	8,628
Wells	2,292	1,708	682,858	.....	.....	424	5,933
Williams	624	439	674,583	.....	.....	329	4,032
Equalized value	$ 32,204	$ 42,219	$27,739,423	.....	.....	.....	$ 296,484
UNORGANIZED COUNTIES							
Dunn, Wallace and Williams attached to Stark	$ 219	$ 260	$ 346,374	$ 346,374	$ 344,208	745	$ 4,866

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	1 HORSES—Continued						2 CATTLE	
	Two Years Old		Three Years Old and Over		Stallions Kept for Service		One Year Old	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	655	$ 16,107	9,011	$ 336,530	16	$ 2,386	2,750	$ 26,427
Benson	422	10,096	6,249	235,747	22	3,142	1,714	17,586
Billings	1,049	16,993	3,381	89,2 8	49	7,350	3,773	37,730
Bottineau	516	11,134	6,425	217,113	15	2,254	2,011	20,124
Burleigh	404	7,942	2,660	78,605	15	2,220	3,568	36,897
Cass	1,169	30,887	15,357	611,784	50	7,396	3,373	33,786
Cavalier	817	19,667	8,718	326,092	24	3,600	2,570	26,208
Dickey	484	11,187	4,091	140,720	37	5,730	4,079	40,784
Eddy	230	5,505	2,592	99,000	6	910	1,243	12,462
Emmons	1,338	26,102	3,357	101,157	26	3,955	6,838	68,464
Foster	208	4,944	2,839	103,631	5	756	883	9,225
Grand Forks	925	23,736	11,043	442,019	27	3,186	2,991	29,998
Griggs	458	11,098	4,907	183,718	14	2,145	1,358	13,431
Kidder	259	5,011	1,598	45,820	13	1,956	2,837	27,180
LaMoure	470	10,320	4,429	150,888	16	2,387	2,292	22,906
Logan	200	3,782	1,430	43,841	1	150	3,726	33,913
McHenry	381	7,362	4,720	143,130	19	2,715	4,838	45,850
McIntosh	526	10,087	3,644	108,829	10	1,504	3,957	39,149
McLean	602	11,778	4,291	130,132	24	3,580	4,810	48,100
Mercer	465	9,126	2,148	66,459	5	750	3,525	35,250
Morton	1,074	20,155	4,232	128,110	23	3,428	11,044	106,829
Nelson	675	16,301	4,719	222,854	16	2,495	2,694	26,874
Oliver	211	3,955	895	29,530	5	746	1,632	16,387
Pembina	1,234	32,152	9,039	356,303	23	3,456	2,910	29,504
Pierce	271	6,090	4,429	148,017	5	737	1,389	13,884

Ramsey	562	13,582	6,984	256,059	20	2,993	2,310	23,550
Ransom	363	7,874	4,406	152,458	12	1,800	2,755	28,650
Richland	1,093	28,890	11,282	453,386	39	5,851	4,922	49,946
Rolette	290	6,345	3,973	147,086	13	1,964	1,287	12,920
Sargent	595	13,200	4,447	151,395	25	3,786	4,144	39,994
Stark	475	7,635	2,965	75,318	23	3,400	2,691	26,691
Steele	517	13,422	5,793	233,007	9	1,637	1,879	18,823
Stutsman	366	7,978	4,830	158,723	15	2,256	2,914	29,388
Towner	352	8,522	5,135	190,507	20	2,970	1,058	10 649
Traill	605	15,768	9,123	371,476	16	2,393	2,124	22,925
Walsh	732	19,016	10,518	432,156	17	2,544	3,237	27,672
Ward	919	17,886	4,801	148,464	11	1,640	6,719	67,198
Wells	497	10,899	6,577	225,575	14	3,146	1,839	17,500
Williams	362	6,802	1,473	42,894	15	2,238	1,819	18,210
Equalized Value	22,771	$ 509,336	209,511	$ 7,577,791	715	$ 107,552	122,503	$ 1,213,064
UNORGANIZED COUNTIES.								
Dunn, Wallace, Hettinger and Williams attached to Stark	745	6,394	639	$ 39,481	29	$ 4,330	3,798	$ .....

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	2 CATTLE—Continued							
	Two Years Old		Cows Three Years Old and Over		Work Oxen		All Other Cattle Three Years Old and Over	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	1,810	$ 29,308	5,030	$ 81,943	6	105	73	$ 1,626
Benson	1,094	17,760	3,072	50,598	92	2,320	70	1,536
Billings	3,441	56,776	5,497	90,700	.....	.....	1,578	34,716
Bottineau	1,822	20,138	3,673	59,135	103	2,574	69	1,559
Burleigh	3,424	56,637	4,128	67,455	.....	.....	262	5,781
Cass	2,420	39,416	7,021	113,638	1	25	168	3,749
Cavalier	1,735	27,890	4,948	81,703	41	822	74	1,594
Dickey	3,462	52,752	5,912	97,215	10	230	227	5,155
Eddy	950	15,162	1,640	26,410	7	150	40	900
Emmons	4,607	74,627	6,688	109,404	.....	.....	324	7,212
Foster	728	11,374	1,738	27,840	12	340	50	1,140
Grand Forks	1,810	28,902	6,738	109,769	4	80	115	2,528
Griggs	834	13,493	2,380	38,380	23	492	94	2,080
Kidder	1,669	25,674	2,728	44,521	.....	.....	197	4,180
LaMoure	1,744	28,124	3,925	63,526	8	200	78	1,714
Logan	2,754	43,986	2,402	40,843	4	90	55	1,156
McHenry	2,759	40,776	4,218	66,757	5	98	254	4,718
McIntosh	2,726	43,429	5,309	86,028	.....	.....	47	1,017
McLean	4,484	70,830	4,418	73,191	1	25	919	18,300
Mercer	3,020	48,622	4,690	75,735	.....	.....	331	6,663
Morton	7,998	128,415	11,493	187,566	.....	.....	1,298	25,670
Nelson	1,669	27,015	4,311	71,102	6	120	44	941
Oliver	1,321	21,508	2,165	35,375	.....	.....	91	2,007
Pembina	1,790	28,936	5,277	87,483	15	365	66	1,465
Pierce	924	15,000	2,407	39,208	22	588	105	2,261

Ramsey	1,801	29,258	4,098	67,480	20	330	134	2,776
Ransom	2,152	34,483	4,489	72,883	2	40	66	1,504
Richland	3,523	57,025	8,578	139,403	2	35	221	4,873
Rolette	917	16,036	2,434	39,634	35	923	54	1,287
Sargent	3,024	49,000	5,747	94,971	.....	.....	165	3,685
Stark	2,354	38,909	4,557	73,382	.....	.....	193	4,320
Steele	1,124	17,898	3,029	50,278	15	228	100	2,160
Stutsman	2,191	36,133	4,659	74,371	4	100	180	3,974
Towner	702	11,240	2,276	36,728	50	1,195	56	1,239
Traill	1,216	19,532	4,819	77,163	.....	.....	76	1,696
Walsh	2,149	36,962	6,604	104,124	23	460	145	3,255
Ward	5,650	90,960	7,380	115,850	18	450	446	9,843
Wells	1,206	18,884	3,418	67,632	18	445	77	1,688
Williams	1,311	21,280	1,843	27,952	.....	.....	188	4,165
Equalized Value	90,315	$ 1,444,110	175,739	$ 2,867,376	547	$ 12,830	8,730	$ 186,133
(UNORGANIZED COUNTIES.)								
Dunn, Wallace, Hettinger and Williams attached to Stark	3,282	$ 45.952	3,445	$ 75,565	.....	.....	1,069	$ 26.730

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	3 MULES AND ASSES						4 SHEEP	
	One Year Old		Two Years Old		Three Years Old and Over			
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	6	$ 60	.....	$	56	$ 1,534	1,928	$ 3,307
Benson	4	60	3	90	76	2,878	484	837
Billings	.....	.....	.....	.....	14	224	52,630	89,471
Bottineau	2	30	2	60	100	3,979	476	815
Burleigh	7	100	1	17	5	180	11,828	20,269
Cass	37	726	8	200	439	17,407	12,947	22,049
Cavalier	.....	.....	4	40	89	3,021	1,406	2,371
Dickey	1	10	1	20	62	1,903	12,956	21,748
Eddy	4	66	2	50	40	1,528	330	584
Emmons	11	140	8	145	10	235	15,367	27,115
Foster	8	80	4	80	120	4,115	1,551	2,637
Grand Forks	7	105	1	20	225	7,869	1,367	2,332
Griggs	23	414	9	225	104	4,186	1,539	2,784
Kidder	6	140	2	40	15	705	12,399	21,166
LaMoure	11	230	1	20	83	2,974	6,280	10,732
Logan	2	25	2	60	5	200	11,552	19,550
McHenry	10	201	7	160	88	3,495	3,681	6,277
McIntosh	.....	.....	.....	.....	10	270	5,005	8,668
McLean	5	50	.....	.....	27	695	7,095	12,114
Mercer	.....	.....	.....	.....	.....	.....	18,669	28,961
Morton	.....	.....	.....	.....	7	118	29,303	50,526
Nelson	1	18	.....	.....	109	4,337	2,505	4,335
Oliver	.....	.....	.....	.....	2	25	3,833	6,647
Pembina	1	15	4	98	22	800	3,562	4,011
Pierce	2	30	3	70	64	1,697	112	190

Ramsey	.....	.....	4	65	176	6,015	2,322	3,702
Ransom	.....	.....	2	30	37	1,109	3,249	5,523
Richland	30	605	16	476	290	11,593	4,118	7,287
Rolette	7	146	2	50	63	2,182	716	1,357
Sargent	4	57	1	25	43	1,354	5,507	9,439
Stark	.....	.....	.....	.....	7	125	18,248	31,476
Steele	25	300	25	502	102	3,904	534	909
Stutsman	5	85	3	55	75	2,685	10,219	17,851
Towner	6	110	5	95	202	7,785	141	238
Traill	43	430	70	1,363	563	16,838	1,336	2,270
Walsh	.....	.....	.....	.....	48	1,681	1,574	2,680
Ward	4	72	10	250	89	3,560	6,035	9,751
Wells	15	286	6	202	70	2,965	1,452	2,526
Williams	.....	.....	.....	.....	3	75	6,772	11,296
Equalized Value	287	$ 4,591	206	$ 4,580	3,540	$ 126,246	281,028	$ 475,801
(UNORGANIZED COUNTIES)								
Dunn, Hettinger and Williams, attached to Stark	.....	.....	.....	.....	.....	.....	49,596	$ 74,396

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901.—Continued.

NAMES OF COUNTIES	5 HOGS		6 A Sleighs and Sleds		6 B Bicycles		6 C Wagons, Carriages and all other Wheeled Vehicles	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	1,951	$ 6,022	325	$ 1,521	69	$ 355	2,708	$ 26,971
Benson	1,443	4,362	412	2,085	88	501	1,835	23,940
Billings	16	52	5	25	3	30	227	5,675
Bottineau	1,334	3,996	744	3,698	125	625	2,013	21,662
Burleigh	396	1,300	241	1,426	39	355	1,016	14,500
Cass	5,007	14,998	713	4,510	756	6,372	5,919	89,056
Cavalier	2,661	8,005	836	4,808	86	430	2,615	26,562
Dickey	1,199	3,519	100	455	130	1,440	1,096	10,267
Eddy	369	1,111	115	598	21	133	743	9,503
Emmons	1,464	4,395	104	560	12	78	1,202	17,527
Foster	538	1,563	100	570	45	595	717	8,230
Grand Forks	2,937	8,866	646	2,980	233	1,168	4,122	52,408
Griggs	1,003	3,025	405	2,495	310	1,917	1,607	26,555
Kidder	175	522	111	623	33	294	541	6,512
LaMoure	780	2,256	151	550	103	766	1,162	13,397
Logan	513	1,243	37	241	10	69	465	5,977
McHenry	581	1,379	387	2,483	49	379	1,368	15,405
McIntosh	2,236	5,862	23	110	1	5	1,218	17,644
McLean	475	1,426	145	806	17	100	1,197	17,482
Mercer	467	1,401	51	227	6	43	472	5,256
Morton	1,198	3,710	62	394	120	832	1,436	18,953
Nelson	1,159	3,362	540	2,691	176	1,698	1,974	23,959

Oliver	342	1,007	46	303	2	15	284	3,289
Pembina	3,288	10,103	984	4,953	491	3,321	3,363	37,864
Pierce	1,072	3,139	186	1,028	28	191	1 198	16,757
Ramsey	1,762	5,338	652	3,351	98	564	2,114	24,383
Ransom	987	2,949	103	522	45	390	1,221	11,306
Richland	4,294	13,330	581	2,775	176	1,268	4,084	62,571
Rolette	995	2,977	692	4,555	27	215	1,391	20,144
Sargent	1,629	4,875	153	683	64	325	1,115	14,518
Stark,	539	1,656	14	91	64	645	879	12,340
Steele	1,246	3,858	222	1,106	118	977	1,785	22,776
Stutsman	791	2,517	178	995	137	1,215	1,474	22,286
Towner	1,515	4,506	515	3,225	79	598	1,700	22,171
Traill	2,813	8,433	757	2,658	219	1,090	3,856	38,368
Walsh	3,369	10,155	1,181	5,913	298	1,790	4,059	40,581
Ward	439	1,317	268	1,296	53	399	1,934	21,113
Wells	1,041	3,181	202	1,132	56	515	1,835	29,166
Williams	49	150	97	753	53	403	318	5,813
Equalized Value	54,073	$ 161,866	13,084	$ 69,195	4,440	$ 32 106	68,263	$ 862,887
(UNORGANIZED COUNTIES)								
Dunn, Wallace, Hettinger and Williams attached to Stark	163	$ 355	14	$ 98	.....	.....	337	$ 5,936

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	7 Melodeons, Organs and other Musical Instruments		8 Piano-Fortes		9 Household Furniture	10 Agricultural Tools, Implements and Machinery	11 THRESHING MACHINES A Separators and Horse Powers	
	No.	Value in Dollars	No.	Value in Dollars	Value in Dollars	Value in Dollars	No.	Value in Dollars
Barnes	190	$ 3,052	81	$ 5,705	$ 30,383	$ 64,667	91	$ 10,962
Benson	86	1,338	21	1,531	9,105	38,658	75	9,533
Billings	23	345	4	280	3,837	3,842	.....	.....
Bottineau	109	1,689	43	2,925	12,371	38,649	46	5,779
Burleigh	62	928	91	6,314	35,494	13,175	.....	1,790
Cass	509	7,667	592	41,673	196,637	142,975	239	29,570
Cavalier	110	1,660	66	4,800	11,125	44,798	96	11,870
Dickey	128	1,933	67	4,842	9 053	23,329	.....	4,809
Eddy	32	472	27	1,896	6,573	22,864	37	4,150
Emmons	64	971	12	848	5,810	18,574	27	2,859
Foster	38	580	32	2,237	6,560	20,770	39	4,602
Grand Forks	382	4,768	403	29,810	129,675	96,219	160	18,809
Griggs	102	1,585	42	3,069	9,787	37,904	64	7,445
Kidder	40	593	11	770	6,930	7,228	9	960
LaMoure	98	1,435	36	2,535	9,229	26,095	50	6,068
Logan	11	143	.....	.....	1,362	6,731	13	1,268
McHenry	75	1,071	17	1,160	10,537	19,605	18	2,025
McIntosh	31	515	1	70	8,164	30,024	35	3,897
McLean	31	459	6	423	4,769	23,619	20	2,000
Mercer	11	150	.....	.....	660	8,887	.....	1,691
Morton	91	1,356	96	6,906	21,078	19,226	14	1,565
Nelson	135	2,022	56	3,913	17,712	42,953	62	7,404

Oliver	5	73	2	136	1,717	4,029	.....	343
Pembina	492	7,279	232	16,560	34,685	68,250	128	15,681
Pierce	26	496	9	627	7,643	39,219	40	2,975
Ramsey	170	2,402	97	6,935	31,683	48,408	89	10,727
Ransom	113	1,726	108	8,572	16,475	24,698	29	3,552
Richland	333	4,936	150	10,381	49,632	68,707	104	12,902
Rolette	76	1,156	26	1,903	10,595	34,888	38	7,789
Sargent	107	1,593	41	2,844	8,808	25,400	40	4,653
Stark	34	494	59	4,180	18,105	13,920	17	2,016
Steele	166	2,468	50	3,616	16,516	43,044	61	7,485
Stutsman	105	1,553	115	10,343	32,275	38,700	70	8,080
Towner	100	1.481	33	2,295	16,051	44,966	63	7,616
Traill	317	4,764	154	9,017	33,972	64,359	103	13,185
Walsh	330	4,945	188	13,425	50,932	73,087	128	15,810
Ward	128	1,974	36	2,519	23,783	22,720	13	1,550
Wells	89	1,360	36	2,635	12,673	51,933	65	8,032
Williams	28	427	26	1,736	7,351	3,455	7	180
Equalized Value	4,957	$ 73,859	3,066	$ 219,431	$ 919,747	$ 1,421,575	2,090	$ 261.632
(UNORGANIZED COUNTIES.)								
Dunn, Wallace, Hettinger and Williams attached to Stark	4	$ 65	.....	.....	$ 2,283	$ 5,993	3	$ 425

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	11 THRESHING MACHINES—Continued B Engines and Boilers		12 Gold and Silver Plate and Plated Ware	13 Diamonds, Watches and Jewelry	14 Franchises, Annuities, Royalties, Patent Rights	15 Steamboats and Vessels of every Description	16 Goods and Merchandise	17 Manufacturer's Materials and Manufactured Articles
	No.	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Barnes	91	$ 21,920	$ 13	$ 60	$	$	$ 104,345	$ 1,360
Benson	77	18,662	160	237	.....	.....	75,960	225
Billings	.....	.....	60	315	.....	.....	3,500	.....
Bottineau	55	13,273	13	385	.....	70	65,221	190
Burleigh	.....	930	650	1,228	.....	.....	68,174	300
Cass	230	56,272	3,624	6,662	.....	.....	482,888	26,669
Cavalier	97	23,562	.....	.....	.....	.....	81,651	215
Dickey	.....	4,770	.....	315	.....	.....	61,569	705
Eddy	47	10,758	160	.....	.....	.....	27,135	100
Emmons	.....	.....	2	80	.....	130	12,535	525
Foster	41	9,881	60	150	.....	.....	33,850	40
Grand Forks	162	39,710	280	195	5	.....	369,576	81,990
Griggs	63	15,398	.....	.....	.....	.....	72,055	190
Kidder	6	1,448	65	10	.....	.....	11,415	200
LaMoure	40	9,408	.....	89	.....	.....	68,700	30
Logan	.....	.....	.....	60	.....	.....	3,125	170
McHenry	7	1,700	5	104	.....	.....	43,835	4,730
McIntosh	4	1,068	.....	60	.....	.....	12,787	.....
McLean	9	2,160	.....	48	.....	.....	14,610	1,626
Mercer	.....	.....	.....	.....	.....	3,000	1,825	.....
Morton	3	713	550	345	.....	200	69,653	2,954
Nelson	70	23,160	130	862	.....	.....	94,652	550

Oliver	.....	50	.....	.....	.....	.....	250	.....
Pembina	141	34,249	90	190	.....	120	170,435	2,550
Pierce	31	7,272	.....	.....	.....	.....	17,245	10
Ramsey	94	23,174	.....	10	.....	1,500	116,947	2,705
Ransom	45	10,803	60	38	.....	.....	47,424	355
Richland	110	26,040	10	45	.....	.....	187,923	5,163
Rolette	36	8,684	265	330	.....	.....	42,846	6,545
Sargent	40	16,631	15	30	.....	.....	38,970	1,270
Stark	9	2,135	89	754	.....	.....	54,305	3,030
Steele	62	15,133	35	303	.....	.....	44,694	495
Stutsman	59	13,938	70	1,500	.....	285	80,190	460
Towner	62	14,951	.....	584	.....	.....	57,192	595
Traill	113	27,267	65	580	410	.....	154,301	750
Walsh	130	30,077	.....	500	.....	.....	166,262	4,585
Ward	9	2,187	2	85	.....	.....	61,604	3,965
Wells	53	12,444	17	400	.....	.....	76,092	935
Williams	6	1,375	35	165	15	600	33,235	1,205
Equalized Value	2,002	$ 501,203	$ 6,525	$ 16,719	$ 430	$ 5,905	$ 3,128,976	$ 157,387
(UNORGANIZED COUNTIES)								
Dunn, Wallace, Hettinger and Williams attached to Stark	2	$ 350	.....	$ 40	.....	.....	$ 900	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	11 THRESHING MACHINES—Continued B Engines and Boilers		12	13	14	15	16	17
	No.	Value in Dollars	Gold and Silver Plate and Plated Ware	Diamonds, Watches and Jewelry	Franchises, Annuities, Royalties, Patent Rights	Steamboats and Vessels of every Description	Goods and Merchandise	Manufacturer's Materials and Manufactured Articles
			Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Barnes	91	$ 21,920	$ 13	$ 60	$	$	$ 104,345	$ 1,360
Benson	77	18,662	160	237	.....	.....	75,960	225
Billings	.....	.....	60	315	.....	.....	3,500	.....
Bottineau	55	13,273	13	385	.....	70	65,221	190
Burleigh	.....	930	650	1,228	.....	.....	68,174	300
Cass	230	56,272	3,624	6,662	.....	.....	482,888	26,669
Cavalier	97	23,562	.....	.....	.....	.....	81,651	215
Dickey	.....	4,770	.....	315	.....	.....	61,569	705
Eddy	47	10,758	160	.....	.....	.....	27,135	100
Emmons	.....	.....	2	80	.....	130	12,535	525
Foster	41	9,881	60	150	.....	.....	33,850	40
Grand Forks	162	39,710	280	195	5	.....	369,576	81,990
Griggs	63	15,398	.....	.....	.....	.....	72,055	190
Kidder	6	1,448	65	10	.....	.....	11,415	200
LaMoure	40	9,408	.....	89	.....	.....	68,700	30
Logan	.....	.....	.....	60	.....	.....	3,125	170
McHenry	7	1,700	5	104	.....	.....	43,835	4,730
McIntosh	4	1,068	.....	60	.....	.....	12,787	.....
McLean	9	2,160	.....	48	.....	.....	14,610	1,626
Mercer	.....	.....	.....	.....	.....	3,000	1,825	.....
Morton	3	713	550	345	.....	200	69,653	2,954
Nelson	70	23,160	130	862	.....	.....	94,652	550

Oliver	.....	50	.....	.....	.....	.....	250	.....
Pembina	141	34,249	90	190	.....	120	170,435	2,550
Pierce	31	7,272	.....	.....	.....	.....	17,245	10
Ramsey	94	23,174	.....	10	.....	1,500	116,947	2,705
Ransom	45	10,803	60	38	.....	.....	47,424	355
Richland	110	26,040	10	45	.....	.....	187,923	5,163
Rolette	36	8,684	265	330	.....	.....	42,846	6,545
Sargent	40	16,631	15	30	.....	.....	38,970	1,270
Stark	9	2,135	89	754	.....	.....	54,305	3,030
Steele	62	15,133	35	303	.....	.....	44,694	495
Stutsman	59	13,938	70	1,500	.....	285	80,190	460
Towner	62	14,951	.....	584	.....	.....	57,192	595
Traill	113	27,267	65	580	410	.....	154,301	750
Walsh	130	30,077	.....	500	.....	.....	166,262	4,585
Ward	9	2,187	2	85	.....	.....	61,604	3,965
Wells	53	12,444	17	400	.....	.....	76,092	935
Williams	6	1,375	35	165	15	600	33,235	1,205
Equalized Value	2,002	$ 501,203	$ 6,525	$ 16,719	$ 430	$ 5,905	$ 3,128,976	$ 157,387
(UNORGANIZED COUNTIES)								
Dunn, Wallace, Hettinger and Williams attached to Stark	2	$ 350	.....	$ 40	.....	.....	$ 900	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Equalized by the State Board, 1901—Continued.

NAMES OF COUNTIES	18	19	20	21	22		23	
	Manufacturer's Tools, Implements and Machinery Inc. Engines and Boilers	Moneys other than that of Banks, Bankers or Brokers	Credits other than that of Banks, Bankers or Brokers	Bonds and Stocks other than Bank Stocks	Shares of Bank Stock		Shares of Capital Stock of Foreign Corporations and Associations	
	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	$ 2,415	$ 1,390	$ 4,500	$.....	1,000	$ 58,650	.....	$.....
Benson	1,560	4,525	24,265	.....	.....	19,018	.....	.....
Billings	.....	95	.....	.....	.....	.....	.....	.....
Bottineau	1,495	.....	4,650	.....	220	13,680	.....	.....
Burleigh	5,140	1,220	615	.....	1,300	57,780	.....	.....
Cass	44,749	25,200	25,605	.....	.....	79,708	.....	400
Cavalier	3,922	2,700	.....	.....	.....	41,541	.....	.....
Dickey	5,055	900	1,540	.....	250	19,942	.....	.....
Eddy	915	.....	1,700	.....	160	19,000	.....	.....
Emmons	345	350	2,765	.....	150	5,050	.....	.....
Foster	685	85	6,720	.....	.....	14,700	.....	.....
Grand Forks	1,940	12,990	29,285	.....	.....	114,415	.....	.....
Griggs	359	22,139	565	20	350	16,080	.....	.....
Kidder	560	4,170	2,916	.....	50	3,000	.....	.....
LaMoure	996	3,571	6,550	.....	360	26,715	.....	.....
Logan	.....	200	.....	.....	.....	.....	.....	.....
McHenry	1,425	1,925	.....	.....	.....	24,599	.....	.....
McIntosh	.....	1,700	10,775	.....	50	3,750	.....	.....
McLean	4,075	100	8,862	.....	100	8,640	.....	.....
Mercer	.....	300	.....	.....	.....	.....	.....	.....
Morton	7,940	3,050	1,200	.....	800	48,331	.....	.....
Nelson	1,880	1,395	52,425	.....	650	27,628	.....	.....

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